

liberty to draw against the special provision for dâks to his camp on tour without any reference to the Post-Master-General.

6. All nominations for posts of dâk munshis, overseers, and other subordinate officers of the superior grade will be made by Inspectors, subject to the Magistrate's approval; and all proposals for the fine, suspension, or dismissal of men of this class must also be submitted to the Magistrate. Appeals from the Magistrate's orders will lie to the Commissioner. The Magistrate will appoint his own office establishment. The appointment and dismissal of runners will lie with the Inspector, subject to an appeal to the Magistrate. Applications for leave will be submitted through the Inspector to the Magistrate.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1877.—Under Section 10 of the Provincial Public Works Act, II (B.C.) of 1877, the Lieutenant-Governor is pleased to declare that works of the following description may be deemed provincial public works for the purposes of the Act :—

Works appertaining to provincial State railways.
Ditto to irrigation and canals.
Ditto to communications.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1877.—Under Section 70 of the District Road Cess Act, 1871, the Lieutenant-Governor is pleased to determine that the month in which the Patna District Committee shall meet to prepare estimates of income and expenditure for the cess year commencing on the 1st October 1877, as in the said section provided, shall be August 1877 in the said district.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1877.—Under Section 70 of the District Road Cess Act, 1871, the Lieutenant-Governor is pleased to determine that the month in which the Durbhunga District Committee shall meet to prepare estimates of income and expenditure for the cess year commencing on the 1st October 1877, as in the said section provided, shall be September 1877 in the said district.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

ROAD CESS NOTIFICATION.

DISTRICT OF DACCA.

The 4th August 1877.—It is notified, under Section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Dacca have, under Section 74 of the Act, determined to levy the cesses under that Act for the cess year commencing from 1st October 1877 at the following rates, being the maximum rates, and the said rates are published accordingly :—

I. Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

II. The following rates on non-agricultural houses and shops estimated to be of the present value of—

		Yearly Cess.		
		Rs.	A.	P.
Not less than Rs. 100, but less than Rs. 500	...	1	0	0
" 500, " 1,000	...	3	0	0
" 1,000, " 2,000	...	4	8	0
" 2,000 and upwards, Rs. 3 for every Rs. 1,000 or part thereof of the estimated present value.				

Shops and buildings used for purposes of trade, whose estimated present value is more than Rs. 25 and less than Rs. 100, to pay a yearly tax of one rupee. If valued at Rs. 100 or more, to pay according to the rates above shewn.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

ROAD CESS NOTIFICATION.

DISTRICT OF NUDDEA.

The 6th August 1877.—It is notified, under Section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Nuddea have, under Section 74 of the Act, determined to levy the cesses under that Act for the ensuing cess year commencing from 1st October 1877 at the following rates, being the maximum rates, and the said rates are published accordingly:—

I. Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

II. The following rates on non-agricultural houses and shops estimated to be of the present value of—

		Yearly Cess.		
		Rs.	A.	P.
Not less than Rs.	100, but less than Rs. 500	...	1	0 0
"	500, " 1,000	...	3	0 0
"	1,000, " 2,000	...	4	8 0
"	Rs. 2,000 and upwards, Rs. 3 for every Rs. 1,000 or part thereof of the estimated present value.			

Shops and buildings used for purposes of trade, whose estimated present value is more than Rs. 25 and less than Rs. 100, to pay a yearly tax of one rupee.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

ROAD CESS NOTIFICATION.

DISTRICT OF CUTTACK.

The 7th August 1877.—It is notified, under Section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Cuttack have, under Section 74 of the Act, determined to levy the cesses under that Act at the maximum rates for the ensuing road cess year. The cesses payable in the Cuttack district for the year beginning with the 1st of October 1877 will therefore be at the following rates:—

I. Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act, and on the annual net profits of mines, &c., under Part III of the Act.

II. The following rates on non-agricultural houses and shops.

Dwelling houses estimated to be of the present value of—

		Yearly Cess.		
		Rs.	A.	P.
* Not less than Rs.	100, but less than Rs. 500	...	1	0 0
"	500, " 1,000	...	3	0 0
"	1,000, " 2,000	...	4	8 0
"	2,000 and upwards, Rs. 3 for every Rs. 1,000 or part thereof of the estimated present value.			

Shops and buildings used for purposes of trade, whose estimated present value is more than Rs. 25 and less than Rs. 100, to pay a yearly tax of one rupee.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

* NOTIFICATION.

The 7th August 1877.—Rules 3 and 4 of the Notification dated 22nd February 1869, regarding the limits within which the possession and transport of salt shall be regulated, have been modified as follows:—

Rule 3.—The whole tract of country, with the exception noted below, included between the sea-board of the Bay of Bengal, and a continuous line drawn from the southernmost point of the coast of Chittagong to the southernmost point of the coast of Cuttack, so as to include the following districts and parts of districts.

The district of Chittagong, except thanas Futtickcherry, Raojan, and Satkania, and outpost Ramgoonea.

The district of Noakholly, except thanas Ramgunge, Begumgunge, Fenny, and Chagulnaya.

The district of Backergunge, except the Sudder sub-division, the sub-division of Madareepore, and thana Sharupkati, in the Perozepore sub-division.

The sub-divisions of Khulna and Bagirhat, in the district of Jessore.

The district of the 24-Pergunnahs, except the sub-divisions of Baraset and Barrackpore, and thanas Kalara, Satkhira, Magra, and Baduria.

The thanas Bally, Golahbaree, Howrah, Seebpore, Doomjor (including Sankrail), Oolobarya, and Shampore, in the district of Howrah.

The thanas Raghunathpore, Contai, Kedgerree, Bhugwanpore, Nundigram, Soottahatee, and Muslundpore, in the district of Midnapore.

The districts of Balasore and Cuttack (including the whole of the Cuttack Municipality), excepting those portions which lie to the west of the Grand Trunk Road.

Rule 4.—Within the above limits the tract in and about Calcutta and Howrah, lying within a ring-fence as defined below, shall not be included, and the rules prescribed under Sections 11 and 13, Act VII (B.C.) of 1864, shall not apply thereto, except in regard to such premises as are occupied by saltpetre refineries as specially defined by the Board of Revenue, and in regard to the premises occupied by the salt pass stations at the Sulkea siding platform of the East Indian Railway at Howrah, and at Chitpore at the terminus of the Eastern Bengal Railway. The boundary of the tract thus excluded shall run from Cossipore Ghât, on the left bank of the river Hooghly, following the Gun Foundry Road and the Barrackpore Trunk Road, up to the Barrackpore Bridge over the Circular Canal; thence along the right bank of that canal to its junction with the Narkuldangah Suspension Bridge; thence along the Narkuldangah Main Road up to its junction with the Circular Road. The line shall thence follow the Circular Road to its junction with the Bhowanipore Road, and from that point shall follow the latter road to Halliday Bridge over Tolly's Canal. From that point it shall follow the Calcutta bank of the said Tolly's Canal to its mouth at Hastings' Bridge, and shall thence cross the river Hooghly in a straight course to the Ramkistopore Ghât on the Howrah bank, and, proceeding westward by the Ramkistopore Ghât Road, shall run up to the junction of that road with the Grand Trunk Road. It shall then run along the Grand Trunk Road up to its junction with the Telkul Ghât Road; thence, proceeding by that road eastward to the river bank, shall run along that bank up to the Howrah Ghât; thence proceed westward by the public road to the Grand Trunk Road *via* Chandmarry Road, New Street, and Tindell Street, and thence in a northerly direction through the station of Howrah to the junction of the Grand Trunk Road with Nuskerparah Road; thence along the north side of the latter road to its termination on the right bank of the river Hooghly; and it shall then pass in a straight course across that river to the Cossipore Ghât.

Tumlook has been excluded from the list of pass stations in the district of Midnapore. The list of the present pass stations in the district is as follows:—

Midnapore.

1. Gewakhalee, at the mouth of the Roopnarain river.
2. Tengrakhalee, on the north bank of the Haldee river, at the mouth of Pertaubkhalee Canal.
3. Baitghur, opposite Kaleenuggur, on the Russoolpore river, south bank.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

The 7th August 1877.—The following order of the Government of India in the Financial Department, Accounts, is published for general information:—

No. 2055, SIMLA, THE 25TH JULY 1877.

READ AGAIN—

The proceedings in this department for the month of January 1876, Nos. 11 to 13 (Accounts), sanctioning the investment of the sale proceeds of certain nuzzool lands in the Punjab, but declining to recognise any general right on the part of local Governments to invest local fund balances.

Read—

A letter from the Accountant-General, Madras, No. 3126, dated the 20th June 1877, bringing to the notice of the Government of India certain proceedings of the Madras Government authorising the investment in Government securities of Rs. 10,77,400 out of the balance at credit of the "Village Service Fund" in that Presidency.

RESOLUTION.—The Governor-General in Council confirms the proceedings of the Government of Madras in this particular instance.

2. His Excellency in Council desires, however, to remind all local Governments and Administrations that no public money should be removed from the public treasury for *investment* without the sanction of the Government of India, and that this applies to local fund balances as much as to provincial funds.

ORDERED that this resolution be communicated for information and guidance to all local Governments and Administrations, to the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.

A. MACKENZIE,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

Under Section 25 of the Chota Nagpore Tenures' Act [Act II (B.C.) of 1869].

The 6th August 1877.—It is hereby notified that the registers of bhuinhari and other tenures in the villages belonging to the marginally named Pergunnah Siri, containing 20 villages. pergunnah of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of Section 5 of Act II (B.C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the Division under the aforesaid Act, have been confirmed by the Commissioner of the Division on the 31st July 1877.

2. It is further declared, agreeably to the provisions of Section 26 of the aforesaid Act, that the confirmation of the Commissioner of the Division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein, and from and after this publication of the confirmation of the register relating to any village no evidence shall be received that any lands in such village not mentioned in such register are of bhuinhari or manjhus tenure.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

[First Publication.]

DECLARATION.

The 21st August 1877.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up for a public purpose, viz. for the construction of a portion of the Tirhoot State Railway commencing in mouzah Misraulia, pergunnah Seraisa, and terminating in mouzah Karimabad *alias* Magardahi, pergunnah aforesaid, in zillah Durbhunga, it is hereby declared that for the above purpose a strip of land measuring 14 miles and 2,770 feet long, and varying in breadth from 70 feet to 480 feet, passing through the villages specified below, and containing an area of 200 acres 1 rood and 10 poles, is required, the general direction of the line being from east to west.

				A.	R.	P.
Misraulia,	pergunnah Seraisa	...	...	16	1	7 ✓
Rajepur,	"	"	...	1	0	35 ✓
Dubaha,	"	"	...	18	3	0 ✓
Barhampur,	"	"	...	6	0	21 ✓
Bishunpur Bathna,	"	"	...	5	1	16 ✓
Dharmangatpur Bathna,	"	"	...	7	0	29 ✓
Sirampur,	"	"	...	9	3	24 ✓
Gangapur,	"	"	...	9	2	8
Chakla Waini,	"	"	...	17	0	32
Rampurwa,	"	"	...	2	2	24
Mohammadpur Kuari,	"	"	...	22	1	24
Bhirokhra,	"	"	...	4	0	4
Nirpur,	"	"	...	9	0	38
Chak Ashraf,	"	"	...	8	1	36
Ismail Najar Pitaunjea,	"	"	...	12	2	8
Chandopatti,	"	"	...	0	2	0
Satempur,	"	"	...	1	0	30
Darhia,	"	"	...	6	3	27
Shembhupatti	"	"	...	4	3	39
Murtuzapur	"	"	...	0	2	30
Bazopur,	"	"	...	1	3	13
Balbhaddarpur,	"	"	...	6	1	13
Dudhpura,	"	"	...	8	3	25
Dharumpur,	"	"	...	11	3	15
Bangra,	"	"	...	3	1	13
Kashipur,	"	"	...	1	2	15
Karimabad <i>alias</i> Magardahi	"	"	...	1	1	4
Total				...	200	1 10

This declaration is made under Section 6 of Act X of 1870 to all whom it may concern.

The land plans of the above portion of the Railway can be seen at the office of the Executive Engineer, Somastipore division, at Mozufferpore on any day, Sundays and holidays excepted, between the hours of 11 A.M. and 5 P.M.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

[First Publication.]

DECLARATION.

The 20th August 1877.—The following amended declaration is published in supersession of the declaration which appeared in the *Calcutta Gazette* of the 13th, 20th, and 27th December 1876, Part I, pages 1488, 1518, and 1544 respectively.

Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the site of the Daudkandi Post-office at Kismat Dakhin Satánandi, or Arazi Satánandi, in talook Madan Mohan Kalachand, within pergunnah Gobindpore, zillah Tipperah, it is hereby declared that for the above purpose a piece of land measuring, more or less, 117 feet by 95½ feet, bounded on the north by the Government Trunk Road; south by an almond-tree and a piece of land belonging to Rajchundra Singh, of Daudkandi; east by a nullah; and on the west by a tank within Kismat Dakhin Satánandi, or Arazi Satánandi, in talook Madan Mohan Kalachand, is required within the aforesaid village of Daudkandi.

This declaration is made under the provisions of Section 6 of Act X of 1870 to all whom it may concern.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

DECLARATION.

The 14th August 1877.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the public expense for a public purpose, viz. for the extension of the Dacca College premises, in the town of Dacca, it is hereby declared that for the above purpose the piece of land whereon the present Pogose School building stands, measuring, more or less, 5 beeghas 8 cottahs of standard measurement, bounded on the north by the Lakhmibazar Road; south by a lane leading to Lakhmibazar; east by the houses occupied by the Revd. T. A. Macdonald and by the Adult Female School; and west by the Digbazar Road, is required within the aforesaid town of Dacca.

2. This declaration is made under the provisions of Section 6 of Act X of 1870 to all whom it may concern.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

DECLARATION.

The 6th August 1877.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a dâk bungalow in Khooria talook, pergunnah Bykuntapore, zillah Julpigoree, it is hereby declared that for the above purpose a piece of land measuring, more or less, 3 beeghas of standard measurement, bounded on the south by the new station road branching off from the Rungpore road in front of the cemetery to the railway station; on the north by the jote land belonging to two individuals named Gya Nath Koondoo and Nobin Chunder Koondoo; on the east by the same; and on the west by the land already acquired by Government for railway purposes, is required within the aforesaid talook of Khooria.

This declaration is made under the provisions of Section 6 of Act X of 1870 to all whom it may concern.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

DECLARATION.

The 6th August 1877.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for constructing a new road from South Colinga Street to European Asylum Lane, in the Town of Calcutta, it is hereby declared that for the above purpose pieces of land Nos 85, 86, South Colinga Street, No. 31, European Asylum Lane, and No. 4, Comedan Bagan Lane, measuring, more or less, 1 beegha 4 cottahs 12 chittacks and 30 feet, the boundaries of which are as follow:—On the north by European Asylum Lane; on the south by South Colinga Street; on the east partly by No. 31, European Asylum Lane, belonging to Mallikanessa Bibee, partly by No. 4, Comedan Bagan Lane, belonging to Moonshi Golam Sufdar, partly by No. 76, South Colinga Street, belong to Poorno Chunder and Rajendro Mitter, and partly by No. 85, South Colinga Street, belonging to Hurro Soondery Dabee; and on the west partly by No. 85, South Colinga Street, belonging to Hurro Soondery Dabee, partly by No. 76, South Colinga Street, belonging to Poorno Chunder and Rajendro Mitter, partly by No. 4, Comedan Bagan Lane, belonging to Moonshi Golam Sufdar, and partly by No. 31, European Asylum Lane, belonging to Mallikanessa Bibee, are required within the aforesaid Town of Calcutta.

This declaration is made under the provisions of Section 6 of Act X of 1870 to all whom it may concern.

A. MACKENZIE,

Offg. Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 4374A.

The 11th August 1877.—The following gentlemen are appointed to be Honorary Magistrates for the Bogra Bench of Magistrates, and are vested with the powers of a Magistrate of the Third Class :—

Baboo Rughoo Nath Mustafi, Naib of the Rajah of Diggaputty.
 „ Uma Canto Ghatak, Government Vakeel.
 „ Grish Chunder Sen, Vakeel and Municipal Commissioner.

Baboo Nobin Chunder Pal, Second Subordinate Judge, Dacca, is temporarily transferred to Noakholly.

The 16th August 1877.—Baboo Hurkumar Doss, Officiating Moonsif of Sundeeep, in the district of Noakholly, is vested with the powers of a Magistrate of the Third Class.

The 17th August 1877.—Mr. J. G. Ritchie, Assistant Magistrate and Collector, in charge of the Bettiah division of the Chumparun district, who passed by the higher standard at the departmental examination held in May 1877, is vested with the powers of a Magistrate of the First Class.

Mr. W. D. Blyth, Officiating Joint-Magistrate and Deputy Collector of Rajshahye, is vested with powers to try summarily the offences mentioned in Section 222 of the Criminal Procedure Code. Mr. Blyth is also vested with powers under Section 521 of the Criminal Procedure Code.

The 18th August 1877.—Baboo Kalipuddo Chuckerbutty, Officiating Sub-Deputy Collector, Noakholly, is vested with the powers of a Magistrate of the Third Class.

The 20th August 1877.—Baboo Nilamber Pal, Officiating Sub-Deputy Collector, Dinagepore, is vested with the powers of a Magistrate of the Third Class.

Baboo Poresb Nath Banerjee, Officiating Judge of the Courts of Small Causes at Hooghly, Serampore, and Howrah, is vested with the powers of a Subordinate Judge.

Moulvi Abdul Aziz, Moonsif of Behar, is appointed temporarily to act as Second Subordinate Judge of Mozufferpore.

Baboo Lal Behary Dey is appointed to act as Moonsif of Behar during the absence, on deputation, of Moulvi Abdul Aziz, or until further orders.

The 21st August 1877.—The following officers are appointed, under the provisions of Section 3, Act II of 1869, to act as Justices of the Peace within the territories under the Lieutenant-Governor's control :—

Mr. A. J. Primrose, Assistant Magistrate and Collector, in charge of the Hajee-pore division of the Mozufferpore district.

Mr. C. R. Marriott, Assistant Magistrate and Collector, in charge of the Seetamurhee division of the Mozufferpore district.

Mr. E. W. P. Foster, Assistant Engineer, Eastern Sone Division, is vested with the powers of a Magistrate of the Third Class.

Mr. A. J. Primrose, Assistant Magistrate and Collector, in charge of the Hajee-pore division of the Mozufferpore district, who passed by the higher standard at the half-yearly departmental examination held in November 1876, is vested with the powers of a Magistrate of the First Class.

Mr. C. R. Marriott, Assistant Magistrate and Collector, in charge of the Seetamurhee division of the Mozufferpore district, is vested with the powers of a Magistrate of the First Class.

Baboo Kedarnath Mookerjee, Sub-Deputy Collector, Seetamurhee, Mozufferpore, is vested with the powers of a Magistrate of the Third Class.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 10th August 1877.—It is hereby notified for general information that, under Section 299 of Act V (B.C.) of 1876, the Lieutenant-Governor has been pleased, on the recommendation of the Commissioners of the Municipality of Hazareebagh at a meeting, to extend to that Municipality the provisions of Part IX, Chapter II of the said Act V (B.C.) of 1876.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 31st July 1877.—It is hereby notified that such portion of the Notification published in the *Calcutta Gazette* of the 11th July 1877 as relates to Section 4 of the Regulations made by Government under Section 6, Act XX, 1865, for conducting the examination of applicants for admission as pleaders and mookhtars in the Mofussil Courts subordinate to the High Court, has been cancelled by the Lieutenant-Governor, and that the following has been substituted :—

For Section 4—

“The examination of candidates for pleaderships of the higher grade shall be held in Calcutta; the examination for lower grade pleaders shall be held at Calcutta and Cuttack; the examination for mookhtarships shall be held at Calcutta, Patna, Dacca, and Cuttack.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 16th August 1877.—Under the power vested in him by Section 54 of Act V (B.C.) of 1866 (an Act to make better provision for the regulation of hackney carriages and palankeens), the Lieutenant-Governor is hereby pleased to extend from the 1st October 1877 the provisions of that Act to the Military Cantonment of Dinapore.

Under Section 2 of the Act, it is further notified that the Bazar Sergeant for the time being shall be the registering officer within the limits of the said cantonment, and that every act, matter, or thing done by him under the Act shall be subject to the order, disposition, and control of the Cantonment Magistrate for the time being.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 10th August 1877.—It is hereby notified for general information that, on the recommendation of the Commissioners of the Municipality of Kendrapara, in the district of Cuttack, made at a special meeting, the Lieutenant-Governor has been pleased, under Section 78 of Act V (B.C.) of 1876, to sanction the registration by the Commissioners, under Section 133 of the Act, of all carts kept or habitually used within the Municipality, and the levy from 1st October 1877 of fees upon every cart for such registration at the rates mentioned below :—

For every cart kept within the municipality, Re. 1 per annum.

Ditto habitually used within the municipality, Re. 1 per annum.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 11th July 1877.—Descriptive Roll of Prosunno Chandra Das, late Tax Darogah of Syedpore Union, district Furreedpore :—

Name.	Occupation.	Description.	Age.	Religion and caste.	Crime.
Prosunno Chandra Das, son of Raghu Nath Das.	Late Tax Darogah of Syedpore Union.	Of medium height; complexion rather dark; hair black; round face; eyes large, and middling stature; eyebrows rather far apart; one mark of inoculation on the right fore-arm.	About 35 years	Hindu; caste Baidya.	Absconded from his post with money and papers belonging to the union on the 6th February 1877.

HORACE A. COCKERELL,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

No. 129.

Simla, the 21st July 1877.—Under the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the Governor-General in Council is pleased to direct the substitution of the following for Rules 23 and 29 of the Rules relating to emigration from the port of Calcutta, which were published in the *Gazette of India* of the 22nd February 1873 :—

RULE 23.—The proportion of female emigrants to be embarked on each ship during the months of August to October, both inclusive, shall be, as nearly as practicable, 25 adult females to every 100 adult males.

23A.—During the period from 1st November to the close of each season, the proportion shall be such number between 40 and 80 adult females to every 100 adult males as the Protector of Emigrants may fix for each ship.

In exercising the discretion given him by this rule, the Protector of Emigrants shall, if practicable, so fix the proportion for the several ships despatched during the period last mentioned that the average proportion embarked during each season shall be not less than 40 adult females to every 100 adult males.

23B.—If in any such season the average falls below this, the Protector of Emigrants shall, in exercising the discretion given him by the first clause of Rule 23A, so fix the proportion for the several ships despatched during the period commencing with the 1st November of the following season up to its close as to bring up the average proportion for the two seasons, if practicable, to not less than 40 adult females to every 100 adult males.

RULE 29.—The Emigration Agent shall appoint to each ship about to be despatched by him the staff of attendants specified in scale No. 11 of Schedule E, and shall ensure their punctual attendance at the time of embarkation.

When emigrants volunteer to act as topazes or cooks, and the superintending Surgeons are willing to accept their services in this capacity, they may be employed as such.

The compounder-interpreter and the nurses, cooks, sirdars and topazes, whether emigrants or not, shall, whenever practicable, be selected from among those who have been accustomed to a sea life, and have been trained either in an emigration depôt or elsewhere to the kind of work they will be required to perform on board.

One of the nurses appointed shall be a person who possesses the necessary qualifications for the work of supervising and directing under-nurses, and she shall be appointed head nurse.

29A.—The Agent shall provide all persons appointed by him with separate written agreements wherein their respective engagements, including for natives of India a free return passage to India, and in the case of West Indian or African topazes a free passage to their homes shall be clearly provided for; but when such persons are emigrants under engagement to serve in the colony to which they are proceeding, it will not be necessary to provide that a return passage to India should be secured to them by agreement, otherwise than on the same terms provided for other emigrants.

To meet caste prejudices, it shall be arranged so that Brahmins shall cook for Hindus, and Mussulmans for Mahomedans.

29B.—It shall be further provided by such written agreement that all the attendants shall be under the immediate control of the Surgeon Superintendent, and that he shall have the power of disrating or dismissing any of them for misconduct or neglect of duty.

SCHEDULE E.—SCALES.

No. 11.

Scale of attendants to be appointed to emigrant ships proceeding to places either east or west of the Cape of Good Hope :—

(a) *Compounder-interpreter.*—One to each ship, unless the total number of statute adults the ship is licensed to carry exceeds 500, in which case an assistant compounder-interpreter must be provided.

(b) *Extra interpreter.*—One to each ship in all cases when the Surgeon or the Master and third officer are ignorant of the native language; but in the event of an assistant compounder-interpreter being provided, an extra interpreter need not be appointed.

(c) *Female nurses.*—Four to each 100 children under two years of age.

(d) *Sirdars or headmen.*—Four to every 100 statute adults.

(e) *Cooks or bandaries.*

(f) *Topazes or sweepers* } Two to the first 100 statute adults, and one additional for
(except in the case of ships } every additional 100 statute adults.
bound to the West Indies, as }
to which see Rule 49).

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

[Third Publication]

NOTIFICATION.

The 6th August 1877.—The following description of the boundary of the Jullapahar Cantonment is hereby published for general information.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

List of Pillars defining the Jullapahar Cantonment, Darjeeling.

Number of pillar.	DESCRIPTION OF PILLAR.	Distance in feet.	BEARING.		REMARKS.
			Degree.	Minutes.	
1	Is situated at Jore bungalow in the south-east end of parapet wall between Jullapahar cart road and Darjeeling cart road— Distance, measured along centre of Calcutta road to No. 2 pillar ...	2,240	Not taken		The boundary from pillar No. 1 to No. 2 is the west or inner edges of the Calcutta road, the road itself being out of cantonment.
2	Is situated at junction of Calcutta road and Jullapahar bridle road in the west or inner edge of Calcutta road ...	70	63	46	
3	Is situated at junction of Calcutta road and Jullapahar bridle road at end of retaining wall between them— Distance, measured along centre of Calcutta road to No. 4 pillar	6,023	Not taken		The boundary from pillar No. 2 to pillar No. 3 is the west or inner edge of the Calcutta road, which road is out of cantonment. Distance in direct line up hill.
4	Is situated about 20 feet above the Calcutta road on the spur below the Artillery canteen— Distance and bearing to No. 5 pillar	483	322	23	
5	Is situated on foot-path running north-east of Royal Artillery canteen— Distance and bearing to next pillar	105	323	35	
6	Is situated above No. 5 on hill between Artillery lines and Mount Vernon— Distance and bearing to next pillar	89	323	35	
7	Is situated on ridge near foot-path from Mount Vernon to cantonment— Distance and bearing to next pillar	164	323	35	
8	Is situated on west face of hill below No. 7— Distance and bearing to next pillar	145	323	35	
9	Is situated on inner side of road to Darjeeling in line with 7 and 8— Distance and bearing to next pillar	135	2	52	
10	Is situated on inner side of road to Darjeeling above police-station— Distance and bearing to next pillar	147	288	30	
11	Is situated to the west of the road from Darjeeling to Jullapahar at the bend near police-station— Distance and bearing to the next pillar ...	145	233	8	
12	In ravine between Eagle's Nest barrack, and the house known as Point Clear— Distance and bearing to next pillar	150	309	9	

Number of pillar.	DESCRIPTION OF PILLAR.	Distance in feet.	BEARING.		REMARKS.
			Degrees.	Minutes.	
13	Is situated on rock above the same ravine and to the north of it— Distance and bearing to next pillar	348	317	20	
14	Situated at the bottom of same ravine and on the east side of the road from Darjeeling to Collinton— Distance and bearing to next pillar	300	206	49	Distance measured on the slope up and down hill.
15	Situated on steep spur between Eagle's Nest barrack and Collinton— Distance and bearing to next pillar	176	203	35	
16	Situated on the same spur as the last— Distance and bearing to next pillar	154	206	35	
17	Situated between 14 and 16 on the south side of road from Jullapahar Theatre to Collinton— Distance and bearing to next pillar	782	206	14	Distance from 15 pillar to stream in ravine 195.
18	Situated on side of hill below No. 14 family quarter, near cattle shed— Bearing to north-west corner of Eagle's Nest barrack Bearing to north-west corner of Darjeeling Church porch Bearing to centre of Collinton House Bearing to north-west corner of the west cattle shed Bearing to chimney in west gable of No. 114 barrack Distance and bearing to next pillar	... ... ... ... ... ... 154	39 15 357 258 127 285	20 7 47 13 36 15	
19	Situated north of cattle shed— Distance and bearing to next pillar	413	285	15	
20	Situated above and to east of the Auckland Road below cattle sheds— Distance to next pillar, measured along centre of Auckland road... N.B.—The boundary of cantonment from No. 20 to No. 21 pillars is the inner or westerly edge of the Auckland road, which road is not in cantonment.	12,231	Not taken.		Distance to first stream across road 640. Distance to junction of Auckland and Cantonment road 825.
21	Situated near Goompahar village at the junction of the path from the Darjeeling cart road to the Auckland road— Distance and bearing to the next pillar	326	153	8	
22	Situated on knoll above cart road near Goompahar village— Distance and bearing to next pillar	162	67	20	
23	Situated on knoll to north of deep cutting on Darjeeling cart road— Distance and bearing to next pillar	407	89	9	
24	Situated between the two cart roads— Distance to No. 1 pillar, measured along centre of military cart road	1,767	Not taken.		From No. 24 to No. 1 the outer or south edge of the Jullapahar cart road and its revetment constitutes the boundary.

[Third Publication.]

NOTIFICATION.

The 19th July 1877.—In supersession of the Notification published under the provisions of Section 69 of the Indian Registration Act (VIII, 1871,) in the *Calcutta Gazette* of the 24th December 1873, the following rules, which have been prepared under the provisions of Section 69 of Act III, 1877, and have been approved by the Lieutenant-Governor, are hereby published for general information.

2. These rules will have effect in the provinces under the Lieutenant-Governor of Bengal from and after the 1st January 1878.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

Rules framed under Section 69 of Act III of 1877 (the Indian Registration Act) and sanctioned by the Government of Bengal.

Leave and Appointments.

1. REGISTRARS and Sub-Registrars, on giving or receiving charge of their respective offices, shall report the fact to the Inspector-General in the form given in Rule 120 below.

In the case of Sub-Registrars, such reports shall be made through the District Registrar.

2. Whenever a District Registrar makes a temporary appointment under section 12, he shall at once report the fact to the Inspector-General.

3. When a Sub-divisional Officer goes on tour, it is usually undesirable that he should carry the sub-registry office about with him. He should ordinarily make over charge to his Sub-Deputy Collector or to the Moonsif: in the latter case, the assent of the Registrar and of the District Judge must first be obtained.

4. The report referred to in section 13 shall be submitted to Government by the Inspector-General at the end of each month.

5. Head-quarter Sub-Registrars having been permanently placed in charge of district registry offices under section 7 of the Act, clause 2, temporary appointments under section 11 need only be reported when some person other than the Special Sub-Registrar is appointed to perform the duties of the Registrar during his absence.

6. When a Sub-Registrar is absent, or his office is temporarily vacant, if the District Registrar is unable to appoint a suitable substitute, he may himself assume charge of the sub-registry office until the return of the Sub-Registrar or appointment of a successor; and in such cases the extra or additional fee chargeable for registration by a Registrar under section 30(a) shall not be charged upon registrations effected during the absence of the Sub-Registrar.

7. Rural Sub-Registrars are not subject to the uncoovenanted leave rules. It is a condition of their appointment that they should reside at the headquarters of their jurisdiction; leave should therefore be seldom required, and should be given only in cases of urgent necessity. When the leave asked for does not exceed one month, the Registrar is competent to grant the application and appoint a substitute. All leave exceeding one month, and every extension of leave which will prolong the period of absence beyond one month, must receive the previous sanction of the Inspector-General.

All leave granted to rural Sub-Registrars shall be at once reported to the Inspector-General, and

included by him in the monthly report submitted to Government under rule 4.

Seals.

8. The seals of District Registrars and Deputy Registrars made under section 12 of Act XVI of 1864 shall be taken to be seals of Registrars and Sub-Registrars under this Act. The seal shall always remain in the personal custody of the registering officer.

Languages commonly used—(Section 19).

9. The following languages shall be considered to be commonly used in the districts named, viz.—

In the Patna Division and the districts of Bhagulpore and Monghyr—English, Hindi, and Hindustani.

In the Chota Nagpore Division, in the Sonthal Pergunnahs, and in the districts of Purneah, Darjeeling, and Julpigoree—English, Hindi, Hindustani, and Bengali.

In the Burdwan, Presidency, Dacca, and Chittagong Divisions, and in the districts of the Rajshahye and Cooch Behar Division not already mentioned—English, Bengali, and Hindustani.

In the Orissa Division—English, Bengali, Hindustani, and Uriya.

10. When a copy of a Bengali, Uriya, or Hind document is forwarded, under section 65 of the Act, to a Registrar in another presidency, it shall be accompanied by information in English respecting the names and additions of all persons executing and claiming under it, and a description of the property situated in the Registrar's district sufficient for its identification.

11. A power-of-attorney intended for use in another presidency, if authenticated in Bengali, Uriya, or Hindi, by an officer unacquainted with English, may, if the parties desire it, be forwarded by him to the District Registrar for the endorsement on it of an English translation of the authentication.

12. A power-of-attorney authenticated in a language unknown to a registering officer to whom it may be presented may, if the parties desire it, be by him submitted to the Registrar or Inspector-General of Registration, Bengal, as the case may be, who will procure an English translation of the authentication.

Maps or Plans—(Section 21).

13. The territoria divisions to be cognized under section 21 (b) shall be registration districts, sub-districts, and thanas; also pergunnahs and mouzahs, where they are known, and collectorate districts, if different from registration districts.

14. Copies of maps or plans shall be attested by the signatures of the persons executing the document or their agents, and the original map or plan contained in the document shall at the time of registration be signed and sealed by the registering officer. When, under section 30 (b), the Registrar of Calcutta registers a document accompanied by a map relating to property, no part of which lies within his own district, a copy of the map shall be supplied for record in his own office in addition to the number required by section 21 (c).

15. When a document containing a map or plan is presented for re-registration under the proviso to section 23, it shall not be necessary for the parties to deposit fresh copies of the map or plan under section 21 (c); but the registering officer shall certify against the copy in the register book that the map or plan attached to the document is the same as that which was attached to it on its first presentation.

Commissions (under Sections 33 and 38).

16. A commission shall ordinarily be issued by a registering officer to some salaried member of his establishment, and the order shall be briefly endorsed on the document in words to this effect:—

“A commission is hereby issued under section 33 (or 38) of the Indian Registration Act, 1877, to [name and designation of the officer] for the purpose of inquiring whether the within power (or document) has been executed by A. B., son of C. D., of , by whom it purports to have been executed.”

17. If the person to be examined under section 38 be not resident within the district or sub-district of the registering officer, a commission shall be directed to the Registrar of the district in which such person resides, who may re-direct it to the Sub-Registrar, who may, if he cannot personally attend, re-direct it to any officer of his establishment. The commission fee and travelling allowance will be transferred to the registering officer to whom the commission is addressed.

18. When the commission has been executed, the commissioner shall return the document to the office from which it was issued, with a report, which shall be endorsed upon the document, in the following terms:—“Having visited the residence of A. B., son of C. D., at , I have this day examined the said A. B., who has been identified to my satisfaction by E. F., son of G. H., &c., residents of , and the said A. B. admitted (or denied) the execution of the within power (or document).”

Full signature of executant.

Ditto of witnesses.

Ditto of commissioner.

19. A commissioner may examine witnesses in the same manner as a registering officer; and persons refusing to give testimony to a commissioner, on

being required to do so, shall be subject to the same penalties and punishment which they would incur for the same offence if committed in a registration office.

20. It shall be competent to a registering officer to examine the commissioner personally in his office touching any of the circumstances connected with the discharge of his commission, especially with reference to the voluntary nature of the admission of execution.

21. All applications for visits under sections 31, 33, or 38, or for the issue of commissions under section 33 or 38, shall be accompanied by the amount of fees chargeable, as well as the amount of travelling allowance claimable by the registering officer or commissioner.

22. A separate commission fee shall be charged upon every signature which requires attestation, but travelling allowance shall only be charged for the actual distance travelled: Provided that where two or more persons who execute the same document (or documents relating to the same transaction) reside together, only one commission fee shall be charged, so far as those persons are concerned.

23. The distances for which travelling allowance is charged shall be calculated according to the table which is drawn up in the Collector's office for the service of processes. A copy of this table shall be exhibited in every registration office.

Powers-of-attorney.

24. The form of authentication of powers-of-attorney shall be as follows:—

(1)—When the principal executing the power appears at the registration office—

“Executed in my presence on the day of 18 , by A. B., son of C. D., of , by caste , by profession , who is personally known to me (or whose identity was proved by the testimony of E. F., son of G. H., of), and recorded as No. for 18 .”

Full signature of principal.

Ditto of witness or witnesses.

Seal and signature of registering officer.

(2)—When the principal is exempted from appearance—

“Having visited and examined at his (or her) residence the principal, A. B., son of C. D., of , by caste , by profession , who is personally known to me (or whose identity was proved by the evidence of E. F., son of G. H., of), I am satisfied that this power-of-attorney has been voluntarily executed by him (or her), and I accordingly authenticate it under section 33 of Act III of 1877, and record it as No. for 187 .”

Full signature of principal.

Ditto of witnesses.

Seal and signature of registering officer and date.

When the Sub-Registrar himself does not examine the executant, he should make the following endorsement below the report of the commissioner, as provided for in rule 18:—

“From the above report, I am satisfied, &c.” (as above).

25. All interlineations, blanks, erasures, or alterations in powers-of-attorney authenticated under section 33 should, at the time of authentication, be detailed in a footnote signed by the Sub-Registrar. When there are no interlineations, &c., the fact should be noted in the same way. This note will be copied in every case into the register of powers-of-attorney.

26. General powers-of-attorney are available under this Act if they contain or imply an authority to appear in a registration office, and are executed in accordance with section 33. Powers already executed may be made available by the execution, in accordance with section 33, of an additional clause empowering an attorney to appear in a registry office.

27. If an authority to register be included in a document to be registered, the document must of course bear the additional stamp duty chargeable on the power-of-attorney.

28. Powers which do not contain or imply an authority to appear in a registration office shall not be authenticated under section 33.

29. Whenever a special power-of-attorney is used in a registration office for the purposes of section 32, an endorsement shall be made upon it in the following form, and it shall be returned forthwith:—

Presented this day.

Date. (Sd.) A. B.,

[Seal.] Registrar or Sub-Registrar of

30. For general powers-of-attorney no endorsement is required. They shall be returned after inspection to the parties by whom they were presented.

Issue of Process.

31. Summonses under section 75 will be issued direct by the Registrar acting according to the provisions of Chapter VI of Act X of 1877. The summonses referred to in sections 36 and 37 shall be executed through the Revenue authorities, and the peon's fee shall be regulated according to the rules for the service of processes by such authorities: Provided that when a rural Sub-Registrar's office and a Moonsif's court are located in the same place, the processes shall issue through the Moonsif's court. In such cases the peon's fee shall be regulated by the rules for the service of processes in the civil court.

32. If the summons be addressed to a person who is alleged to have executed the document, it shall require him to attend in person or by agent; if it be addressed to any person whose evidence is required to prove a fact, it shall require him to attend in person.

33. Every application for summons must be accompanied by the amount of expenses payable to the witness, as well as the amount of peon's fees usually chargeable by the revenue authority or civil court through which the summons is to be issued; and in forwarding for compliance an application for summons, the registering officer shall also forward the witnesses' expenses and the peon's fee, together with a draft summons in duplicate ready for signature, and purporting to issue from the civil or revenue court to which the application is forwarded for compliance.

34. In case of a person summoned under section 37 neglecting to appear, or if a summons under that section cannot be served, the register-

ing officer may call upon the revenue officer or civil court through whom his summonses are served to take any further action authorized by the law for the time-being in force for the purpose of securing the attendance of the person whose evidence is required, and such a requisition must be accompanied by the proper fee. It rests with the registering officer to specify the form of action to be taken.

35. No rural Sub-Registrar shall issue a requisition under the preceding rule without the previous sanction of the District Registrar.

Wills, &c.

36. A will shall not be received for deposit Will deposited under otherwise than in the manner laid down in section 42. section 42. A will received through the post-office shall be returned to the testator bearing.

37. Every entry made in Register Book V, under the provisions of section 43, shall be signed in full and dated by the Registrar.

38. When a sealed cover is withdrawn under section 44, the fact shall be noted in Register Book V, and the entry shall be signed by the person by whom the withdrawal is made as well as by the Registrar.

39. When a sealed cover is opened, under section 45, the fact shall be noted in Register Book V and the entry signed by the Registrar. If a cover is opened under order of a civil court, this shall be mentioned in the entry.

40. When a will is forwarded to any court Wills called for by a civil under section 46, it shall be court under section 46. accompanied by a memorandum of the fee for opening the cover and copying charges, and it shall be the duty of the court to levy and remit such fee and charges to the Registrar.

41. Sealed covers deposited with a Registrar under section 42 shall be Wills to be examined. examined monthly, and their condition reported to the Inspector-General. If there be no sealed cover in custody, this fact must be reported month by month.

Procedure in Registration.

42. On the presentation of a document for registration, the registering officer shall first satisfy himself—

- (1) That it has been presented at the proper office (sections 28, 29, and 30);
- (2) That it bears the proper stamp; and if it purport to be, or is known to be, a counterpart—

That it is "available" under the proviso of Article 16, Schedule II of the General Stamp Act, 1869;

- (3) That it is in the usual language of the district, or is accompanied by a translation and a true copy (section 19);
- (4) That in the case of important interlineations section 20 and rule 136 have been complied with;
- (5) That (if the document refers to immoveable property) the description is sufficient (section 21);
- (6) That it has been presented within the proper time (sections 23, 25, and 26);

(7) That it has been presented by a person authorized to do so (section 32).

43. If the requirements of the law have been complied with in all these particulars, the following certificate shall be entered on the face of the deed:—

“Admissible under rule 42. Correctly stamped under the General Stamp Act, Schedule , No. .”

44. After entry of the certificate under rule 43, the registering officer shall receive the fee or any fine payable under section 24, and enter the amount on the document close to such certificate, and at the same time the requisite entry shall be made in the fee book.

First endorsement.

45. The document shall now be endorsed to the following effect:—

“Presented for registration at A.M. (or p.m.) on the day of 187 , at the sub-registry office (or elsewhere), by A. B., son of C. D., of , by caste , by profession [or attorney for E. F., one of the claimants under a power (No. for 187) executed in the presence of the Sub-Registrar of]”

(Sd.) A. B.

(Sd.) G. H., Sub-Registrar of

46. The amount of the fee paid shall be entered on the receipt given under section 52.

47. The endorsement under section 58 shall be to the following effect:—

“Execution is admitted by A. B., son of C. D., of , by caste , by profession .”

(Sd.) A. B.

“Identified by E. F., son of G. H., of by caste , by profession .”
The of 187

(Sd.) E. F.

(Sd.) I. J., Sub-Registrar of

When execution is admitted by an agent, the following words shall be added:—

“Agent for K. L., under a power-of-attorney (No. for 187) executed in the presence of the Sub-Registrar of .”

When the executant or his agent is personally known to the registering officer, the words “personally known to me” should be substituted for the identification clause.

When receipt of consideration is acknowledged, the following clause should be added:—

“The receipt of rupees as consideration is admitted by the above A. B.”

48. The endorsement referred to in the preceding rule shall invariably be recorded in the handwriting of the registering officer.

49. When a person who cannot write signs his name by means of a mark, his name shall be recorded at length, and the writer of the name shall also sign his own name in attestation that the said mark was affixed in his presence.

50. Whenever a registering officer administers an oath, he shall record the evidence of the witness examined on a separate sheet of paper, and a note of the fact should be endorsed on the deed itself.

51. When a document is presented which has only been executed by some of the parties to it,

the other executants may attend and execute the document and admit their execution without the payment of any further fee, so long as the certificate of registration under section 60 has not been endorsed thereon; but if the registration of the document has been completed, it must be presented afresh for registration and a second fee shall be payable.

52. When all the persons excepting a document, or their representatives, assigns, or agents, have appeared and admitted its execution, the document shall be copied in the register.

53. When two or more copies of the same document are brought for registration at the same time, it shall not be necessary to enter the document more than once in the register, but all the endorsements shall be written upon each copy.

54. All endorsements shall be made in red ink, excepting signatures, which shall be made in black ink.

55. When there is not room on a document for the necessary endorsements, they shall be made on a separate quarter sheet of hand-laid medium paper, which should be supplied by the office, and attached to the document, a note being at the same time made on the document itself and signed by the registering officer. Every piece of paper so added must bear the seal of the registering officer and be signed and dated by him.

56. When a document has been copied and compared, the registering officer shall proceed to make, in the following form, the endorsement required by section 60:—

“Registered in Book , volume , page , being No. for 187 .”

Register Books.

57. The register copy of every document shall be compared with the original by some person other than the copyist, and both the copyist and the comparer shall append their signatures. The registering officer shall authenticate by his initials all corrections in the copy and all notes which may be necessary under section 20 of the Act. He shall also affix his initials to each page, and shall certify with his full signature each copy to be a true one, and shall date such certificate with his own hand. The copier in his signature should use the word “copied;” the comparer will use the word “compared.”

58. No erasures shall be made with a knife in any register book, but mistakes shall be corrected when necessary with the pen, and shall invariably be attested by the registering officer. All interlineations and corrections in the register books shall be made in red ink when the entries are in black ink, and in black ink when the entries are made in red ink.

59. The register books shall have two margins. On the left-hand margin shall be copied in red ink the value of the stamp, the certificate of admissibility under rule 43, and all the endorsements made in the office; in the centre shall be copied the deed itself in black ink, and the right-hand margin shall be left vacant for notes under

section 20 and rule 136. The stamp-vendor's endorsement on each document shall be copied in red ink in the registers in the centre of the page below the copy of the document itself.

60. Several volumes of Register Books I and IV may, if necessary, be kept in use simultaneously, when the documents registered are so numerous as to make this course necessary. Register Books II, III, and V shall be continued from year to year until they are full, and in small offices where the number of documents registered is inconsiderable, the same volume of Register Books I and IV may also be used for two or more years.

61. When a book is closed, a certificate to that effect shall be appended at the close of the written portion, and a certificate showing the number of pages written upon shall be entered on the first page.

62. When, owing to omission or error in any document which has been registered, a supplementary document rectifying such mistake or omission is presented for registration, a note of such rectification shall be made in the margin of the register in which the original document is registered.

63. When a document occupies more than one sheet of paper, the seal and the signature of the registering officer shall be attached to every sheet.

Refusal of Registration.

64. If [rule 42 (1)] the deed has not been presented in the proper office, it shall be simply returned to the presenting party. In this case no entry need be made in Book II.

65. If [rule 42 (2)] the stamp is incorrect, the deed shall be impounded and forwarded to the Collector (section 23 of the General Stamp Act).

Note.—If the executant of a deed who is in doubt about the proper stamp consults a registering officer on the subject before formal presentation, the required information may be given to him without impounding the deed. But any deed formally presented with an insufficient stamp must be impounded.

66. If rules 42 (3) to (7) have not been complied with, or if the presenting party refuses to pay the proper fee, the deed must be returned at once to the presenting party with the endorsement—

“Registration refused,”

an entry being made at the same time in Book II.

Note.—Orders under this rule may be deferred at the request of the parties in order to enable them to comply with the requirements of the law, or for a reference to the Registrar under section 24. But in such cases an order of refusal shall be passed if the requirements of the law have not been complied with within eight months from the date of execution.

67. A Sub-Registrar is not authorized by law to refuse to register a document because he is directly or indirectly interested in the transaction to which it relates; but he will always advise the parties to present such a document at some other office. If the document relate to moveable property only, such other office may be the office of any Sub-Registrar under the same local Government at which all the parties may desire the document to be registered. If the document

relate to immoveable property, such other office will (unless the parties prefer to resort to the Registrar of Calcutta) be the office of the Registrar of the district. The latter officer will (as by the note of Article K of the Table of Fees already provided) register such document without charging the usual extra fee. If the parties, thus advised, insist on the Sub-Registrar registering a document in which he is interested, he must do so. In this case he will report the fact for the information of the District Registrar to whom he is subordinate.

68. The circumstances under which a document should at once be refused on presentation are given in rules 64-66. A document *duly presented and accepted* for the purpose of inquiry will not be admitted to registration under the following circumstances:—

- (1) If one or more of the executing parties deny execution. (Section 35.)
- (2) If one or more of the executing parties fail to appear and to admit execution. (Section 35.)
- (3) If a person by whom the document purports to be executed be dead, and his representative or assign deny execution. (Section 35.)
- (4) If a person purporting to have executed the document appear to be a minor, an idiot, or a lunatic. (Section 35.)
- (5) If the registering officer be not satisfied of the identity of any person appearing before him and alleging that he executed the document. (Section 35.)
- (6) If the registering officer be not satisfied as to the truth of the allegation that a person who executed the document is dead. (Section 35.)
- (7) If the admitting agent's power-of-attorney has not been made in accordance with the Act, or if an alleged representative or assign has failed to prove his *status*. (Section 35.)

69. In cases (1) and (4) registration must be at once refused. In cases (2), (3), (5), (6), (7) the order of refusal should ordinarily be deferred till eight months have elapsed from the date of execution. But if the parties declare their inability to comply with the requirements of the law, or for any other reason wish that the document should at once be refused and returned to them, this may be done.

70. The reasons of refusal must be recorded by the registering officer with his own hand in Book II, and the particulars should be fully and clearly stated in each case. When one out of several executants declines to comply with the requirements of the law, his name should be given; when the registering officer is doubtful as to the identity of a party admitting execution, the grounds of his suspicion should be stated.

Copies and Memoranda.

71. In addition to the bound volumes of Register Book I, every Sub-Registrar shall keep a file-book, in which he will file the memoranda of registered documents which have been forwarded to his office under sections 64, 65, and 66 of the Act.

Similarly, Registrars shall keep *two* separate file-books—one for memoranda and one for copies under sections 65, 66, and 67 of the Act. These papers shall be bound into a volume, or volumes, of convenient size at the end of the year. They shall be numbered consecutively, but in a series distinct from that of original registrations in Register Book I.

72. Copies shall be made on paper of the same size and description as that of the bound books. Memoranda shall be drawn up in the prescribed form.

73. Memoranda for sub-districts in another district shall be enclosed to the Registrar of that district, together with the copy required for his own office; but no memorandum need make mention of any property other than that which is situated in the sub-district to which the memorandum is to be sent.

74. When a copy of a document is sent to the Registrar of another district under sections 65-67 of the Act, a memorandum need not be sent to any Sub-Registrar whose office has been amalgamated with that of the Registrar of such district.

75. The date on which copies and memoranda are despatched under the last rule shall be entered in the right-hand margin of the book in which the document has been copied.

76. When a memorandum or copy under sections 64-67 is transmitted from one office to another, it shall be accompanied by a receipt in the prescribed printed form, which shall at once be signed and returned by the receiving officer. If delay occurs in the return of the receipt, the despatching officer should take care for it. All such receipts, when returned, should be filed separately.

77. The copies and translations of documents required to be filed under sections 19 and 62 shall be made upon hand-laid medium paper. They shall be kept in a separate file, a reference being made to this in the right-hand margin of the page on which the translation is copied in the register book. The file shall be bound from time to time, when it contains a sufficient number of copies and translations to form a volume. For the purposes of this rule the requisite paper may be sold to the public at one anna per sheet.

Indexes.

Index of persons.

78. The personal index, No. I, shall contain the following headings:—

- (1) Name of person.
- (2) Addition.
- (3) Interest in the transaction, as purchaser, mortgagee, decree-holder, &c.
- (4) Where registered.
- (5) Serial number.
- (6) Book.
- (7) Volume.
- (8) Page.

Index of places.

79. The local index, No. II, shall contain the following headings:—

- (1) Name of property or of mouzah; or, in towns, of street.

- (2) Name of pergunnah or thana.
- (3) Sub-district in which the property is situated.
- (4) Nature of the transaction, as sale of land, decree for possession of house, &c.
- (5) Where registered.
- (6) Serial number.
- (7) Book.
- (8) Volume.
- (9) Page.

80. Index No. III shall contain the following headings:—

- (1) Name of person.
- (2) Addition.
- (3) Interest in will or authority to adopt.
- (4) Where registered.
- (5) Serial number.
- (6) Book.
- (7) Volume.
- (8) Page.

Miscellaneous Index.

81. Index No. IV shall contain the same headings as Index No. I.

82. Except in rural offices in the charge of Sub-Registrars unacquainted with English, all indexes shall be kept in that language, and shall be prepared in accordance with the following rules:—

83. English indexes shall be kept according to the letters of the alphabet, the entries under each letter being arranged according to the vowel of the first syllable if the word begins with a consonant, or according to the second vowel in the word if it begins with a vowel.

84. If the documents to be indexed are written or executed in English, the names of the persons and places shall be spelt in the same way in which they are written in the documents. If the documents are written or executed in a vernacular language, the spelling shall be regulated according to Professor H. H. Wilson's system of transliteration, as modified by the Syndicate of the Calcutta University.

85. In the case of Europeans the surname shall be taken as the index word. All native names shall be indexed according to their first letters as they stand in the deed.

They will be transliterated in the same form in which they are written in the document. Thus in Bengali the same affix may be written, either Bānirjya or Bandopadhyāy, and whichever of these forms is used in the document will be retained and transliterated.

86. When a document is executed on behalf or in favour of Government, the index entry shall be made under *G, Government*, the name of the officer executing the document being entered in the column headed *Addition*; if on behalf or in favour of the Court of Wards, under *W, Wards, Court of*; and in the case of any other Court, under *C*. The names of companies shall be entered as they stand, the article only being omitted; thus *Land Mortgage Bank of India, Limited*, under *L*; *Ganges Steam Navigation Company, Limited*, under *G*.

87. The name of the depositor of a sealed cover shall be entered in Index III, in black ink. The name and addition of persons claiming under

a will or authority to adopt, which will be indexed after the death of the testator or donor, should be entered in red ink.

88. When there are two or more executants or claimants, their names shall be separately entered in Index I, III, or IV. Two or more names in one document to be entered separately.

Similarly, when two or more properties are conveyed by a single document, they shall be separately entered in Index II. But no Sub-Registrar need enter in his Index II any property which does not lie in his own sub-district.

89. Copies and memoranda of documents shall be indexed in the same way as original documents, but the entries relating to them shall be made in red ink.

90. In rural offices in the charge of Sub-Registrars unacquainted with English, the indexes shall be kept in the vernacular. The rules given above apply to indexes in the vernacular. In all rural offices one copy of Indexes I, II, III, and IV shall be made for office use in a bound volume, and a duplicate of the entries made each month in Indexes I and II shall be submitted at its close to the Sub-Registrar at sub-divisional head-quarters. In the head-quarters sub-division, and wherever the sub-divisional system has not yet been introduced, the duplicate will be sent direct to the Registrar for record.

91. The Sub-Registrar, on receiving vernacular Indexes I and II from rural Sub-Registrars, shall translate the same and incorporate them in his own indexes, noting the place of registration of each document; English indexes he shall directly incorporate in his own. He shall also at the end of each year, or at such shorter intervals as the Registrar shall direct, prepare on hand-laid medium paper a copy of the incorporated index for all offices in his sub-division, and submit it to the Registrar.

92. Where the office of a Registrar has been amalgamated with that of a Sub-Registrar, the duplicate indexes of amalgamated offices. Sub-Registrar, the duplicate copy of the incorporated indexes of the sub-division executive sub-division shall be sent for safe custody to the office of the Registrar of Calcutta.

Fees and Fee-Book.

93. A printed table of fees in English and the vernacular of the district shall be suspended in some conspicuous place in every registry office. Table of fees.

94. Columns 1 to 7 and 13 in the fee book should be filled up as soon as any document is presented, except in the case of documents presented at the wrong office and returned immediately under rule 64; columns 8 and 9 should be filled up as soon as a document is admitted or refused; columns 10 and 11, as soon as registration has been completed; column 12, as soon as the document has been delivered; and column 14, as soon as the required copies and memoranda have been despatched. Fee Book.

95. Fees levied on documents presented for registration (whether registration has been deferred or not) shall not be retained in the personal custody of any registering officer for any time longer than may be absolutely necessary. They shall be dealt with in the same way as other

public money, and be paid into the nearest treasury. From district and sub-divisional offices the fees shall be remitted to the treasury daily; from rural offices they shall be sent to the treasury at such intervals as the Registrar shall direct. In all cases remittances to the treasury should be accompanied by the chalan book, duly filled up in duplicate. One copy of each chalan will be then kept by the treasury officer and the other returned with his signature.

96. The receipts entered in the fee-book need not be entered in detail in the cash book: their daily totals will be sufficient; but all other receipts, and all payments whatsoever, must be entered in full detail in the cash-book. All cash received must at once be entered either in the fee-book or in the cash-book. No money should under any circumstances be kept out of account. The cash-book should be balanced every day, and signed after careful examination by the registering officer.

Records.

97. The Registrar's office shall be a central office of record in each district, and the books and papers of subordinate offices (which are not to be destroyed) shall be transferred to it from time to time.

98. The following records belonging to the period anterior to the enactment of Act XVI of 1864 shall be henceforward permanently preserved in district registry offices:—
Old records to be permanently preserved.

All registers of documents and their indexes.
Duplicate copies of documents required to be filed under Regulation XX of 1812.
Registers of powers-of-attorney.
Original powers required to be filed under Regulation XX of 1812.
Kazis' records.

99. Besides Register Books I, II, III, and IV, and Indexes I, II, III, and IV, the following records shall be kept in all registry offices:—
Books to be kept in all offices.

A register of powers-of-attorney in the prescribed form.
A register of visits and commissions in the prescribed form.
A fee-book in the prescribed form.
A cash-book in the form prescribed by Accountant-General.
A catalogue in the prescribed form.
A chalan-book in the prescribed form.
A file of receipts given under section 52 and returned on delivery of registered documents.
A file of receipts for copies and memoranda under rule 76.
A file of daily notices exhibited under rule 141.

100. The following additional books shall be kept in the offices of all District Registrars:—
Additional books in district offices.

Register Book No. V.
A register of letters received.
A register of letters despatched.

101. In January of each year the following records for the previous year shall be transferred from sub-registry offices to the district office:—

Completed volumes of Register Book I (including the file of memoranda).

Completed volumes of Register Book IV and Index IV.

Copies and translations filed under section 19.

102. Register Books II and III, Index III, and the register of powers-of-attorney shall be transferred to the district office as soon as they are filled.

103. In the case of all rural offices, and wherever the sub-registry office is not a masonry building, each volume of the register books shall be forwarded to the district office as soon as it has been filled and indexed, without waiting till the end of the year.

104. For the period since Act XVI of 1864 came into force, the following records shall be preserved in perpetuity in all district offices:—

All register books and their indexes prescribed by Acts XVI of 1864, XX of 1866, VIII of 1871, and III of 1877, as well those of the district registry offices as those received from the sub-registry offices.

Registers of powers-of-attorney.

Catalogue.

Cash-book.

Fee-book.

Reports of the destruction of records and lists of the papers destroyed.

105. The following records shall be preserved in perpetuity in all sub-registry offices:—

Register Book III under Act XVI of 1864, and Book V under Act XX of 1866.

The rough indexes under Act XVI of 1864. Original Indexes I and II under Acts XX of 1866, VIII of 1871, and III of 1877.

Catalogue.

Cash-book.

Fee-book.

106. When a registered document is destroyed under section 85, a note to that effect shall be made in the margin opposite the copy in the book in which it is registered.

107. The following records may be destroyed after the expiration of three full years from the period to which they relate:—

Registers of visits and commissions.

Chalan-books.

The receipts referred to in section 52.

Receipts referred to in rule 76.

All correspondence, whether in English or in the vernacular, which is of an ordinary routine character, and which the Registrar considers may be destroyed.

Monthly returns, petitions, and other records and papers not otherwise specified.

108. No documents, books or papers whatever shall be destroyed at a sub-registry office, without the previous sanction of the Inspector-General; and before documents are destroyed an endeavour must always be made to induce the presentants to take them back.

109. The register books and indexes of the general registry offices under Act XVI of 1864 and Act XX of 1866 shall be preserved in the Calcutta registry office.

Applications for Search or Copies.

110. All applications for search or for copies should be made to the registering officer himself. If an application is made in writing, the registering officer should initial it at once, giving the date. If an application is made *vis à voce*, the registering officer should write on a slip of paper, "Give copy," or some such brief order, adding his initials and date. All such applications and orders should be preserved on a separate file, the date on which a search has been made or copy completed being noted. Applications made through Sub Registrars for copies from registers deposited in the district office must be in writing, and should be at once transmitted to the Registrar for compliance. No stamp is required on applications for searches or copies.

111. Registrars shall permit search and grant copies of entries in the registers kept up previous to the enactment of Act III of 1877 at the same rate of fees and to the same extent as in the case of registers under that Act.

112. A call for information from any court or revenue authority shall, if it necessitates search in the registers, be accompanied by the necessary fee for search. Officers of Government shall be permitted to inspect the registers without fee; but if the production of a register book in any court is required, it shall be produced by an officer of the registration establishment deputed for that purpose, who will be entitled to claim payment of his expenses like any other witness.

Indents.

113. Before the 1st of September of each year every Sub-Registrar shall submit to the Registrar to whom he is subordinate an indent in the prescribed form for all register books and other registration forms which will be required in his office during the following calendar year.

114. Every Registrar shall submit to the Inspector-General before the 15th September of each year an indent in triplicate in the prescribed form for all register books and other registration forms which will be required for his own office and those of the Sub-Registrars subordinate to him during the following calendar year. When it is desired that the supply of register books, &c., should be forwarded to any sub-registry office direct instead of being sent through the office of the Registrar to whom he is subordinate, an intimation to that effect should accompany the Registrar's indent, and the indents of such Sub-Registrars should be submitted separately in triplicate with the Registrar's endorsement, instead of being embodied in the Registrar's indent.

115. When delay occurs in supplying register books and other registration forms, reminders should be addressed, not to the Inspector-General of Registration, but to the Superintendent of Stationery, the number of this office order being quoted. Reminders are useless without it.

116. Indents for the forms enumerated below, which have been prescribed by the Accountant-General, should be submitted in duplicate in March of each year direct to the Superintendent of Stationery.

1A.—Accountant-General's form of indent form.

116.—Commission list of Sub-Registrars.

117.—Salary list of gazetted officers of the Registration Department.

118.—Salary list of sanctioned establishments of the Registration Department.

119.—Bill for contingent charges of the Registration Department.

120.—Travelling allowance of Registrars.

121.—Travelling allowance of ministerial officers of the Registration Department.

128.—Bill for refund of registration fee for sub-divisional and rural sub-registry office.

138.—Detailed bill of contingent charges for countersignature.

141.—Leave statement.

151.—Form of acknowledgment of permanent advance.

183.—Cash book of registration.

184.—Acquittance roll of establishment.

117. Rural Sub-Registrars may be supplied with registration ink and other stationery from the district office at cost price, which should be ascertained from the Superintendent of Stationery. The hand-laid medium paper required for copies under sections 64 and 65 will be supplied to them gratis. They are also supplied with registers, index books, and printed forms free of charge.

The cost of sending the registers, &c., from the Stationery Office to the offices of rural Sub-Registrars which are situated at a distance from Calcutta is borne by Government, and the charge met from the provision made in the budget for the Registrar's office contingencies.

118. Before the several dates noted below all District Registrars should send to the Superintendent of Stationery an indent in duplicate in the prescribed form for the stationery (including registration ink) which will be required for the registry offices in their districts during the next twelve months; indents from Sub-Registrars should be submitted to the district office at least fifteen days before these dates. The Registrar's indent should include all ink and other stationery likely to be required by rural Sub-Registrars under rule 117, above.

JUNE.—Patna, Bhagulpore, and Rajshahye Divisions, except the district of Rajshahye.

JULY.—Dacca, and Cooch Behar Divisions.

SEPTEMBER.—Calcutta offices.

OCTOBER.—Chittagong Division.

NOVEMBER.—Presidency and Bardwan Divisions and the Rajshahye district (Rampore Beaulah).

DECEMBER.—Chota Nagpore and Orissa.

Permanent Advance.

119. A permanent advance, not exceeding Rs. 200, will be allowed for each District Registrar on account of (1) contingencies, (2) service postage, and (3) refund of registration fees; but he need not draw the full advance of Rs. 200 where his ordinary expenses fall much below that amount. The Registrar will apportion the amount drawn according to the require-

ments of each subordinate office, care being taken that a sum is allowed sufficient to meet charges for refunds only; because in the case of rural offices contingent charges will be defrayed by the rural Sub-Registrars, and in other sub-registry offices they should be met from the advance for general purposes received from the Accountant-General. In cases of the dismissal or death of rural Sub-Registrars, the District Registrars will be held responsible for the amount of the advances made by him. At the close of each official year the District Registrar will send an acknowledgment of the entire advance to the Accountant-General, Bengal, in A. G. B. form No. 151, of which a supply should be kept at hand.

120. The advance received by a Sub-Registrar will never be repaid into the treasury, but recouped from time to time, when necessary, by the submission to the Registrar of an abstract bill or bills supported by needful vouchers. On the first office day after the 25th March in each year the officer receiving the advance will forward an acknowledgment of its receipt to the District Registrar. Whenever there is a change of incumbency, the relieving officer shall also address to the Registrar an acknowledgment in the following form:—

"To the Registrar of

"We, the undersigned, have the honor to report that we have this day, at o'clock in the forenoon (or afternoon), respectively made over and received charge of the office of

"Relieved Officer.

"Relieving Officer."

"And I, the Relieving Officer, acknowledge to have received Rupees of the permanent advance of Rupees, and that the full amount of such advance is due from and to be accounted for by me.

"Dated the

18 .

"Relieving Officer."

Salary Bills.

121. Registrars and Sub-Registrars who are paid by fixed salaries will draw their pay in Accountant-General's form No. 117, and the bill may be paid without the countersignature of superior authority.

122. Sub-Registrars who are wholly or partly remunerated by a percentage on the fees will draw their commission at the end of each month, in Accountant-General's form No. 116, at such rate as may have been sanctioned by Government, but upon such fees only as shall have been actually paid into the treasury. In calculating commission, the fees levied on documents which are still pending at the close of the month shall be excluded; but if the documents be eventually registered, the fees previously credited in respect of them will be brought into the commission account for the month in which they are registered. No commission is payable on fines, or on the extra fees for registration by a Registrar, or on the receipts for the sale of paper. Commission bills require the Registrar's countersignature before payment.

123. When an officer is temporarily placed in charge of the office of a Special Sub-Registrar during his absence on inspection duty in the interior of his district, he is not entitled to draw

commission, which the Special Sub-Registrar retains.

Establishment Bills.

124. Salary bills for permanent establishments will be drawn in Accountant-General's form No. 118 by the head of the office. They do not require the countersignature of higher authority.

125. Bills for extra establishments paid by salary may be drawn in the same way as those for fixed establishments, the orders sanctioning their entertainment being always quoted in the bill.

126. Bills for wages of extra writers paid at contract rates require the countersignature of the Inspector-General before payment. Whenever special establishments are entertained, whether they are paid by salary or at contract rates, a weekly progress statement must be submitted to the Inspector-General in printed form No. 34A.

Contingent Bills.

127. A register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of the payment of each item.

128. The disbursing officer, that is the officer who draws a bill for contingent charges and is responsible for the due disbursement of the amount, may be left to deal with vouchers for items not exceeding ten rupees, attaching to his contingent bill a certificate in the following form:—

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers of all sums above Rs. 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again, except the vouchers for service postage labels, which are herewith sent."

129. When the bill of a disbursing officer is countersigned, vouchers for sums above Rs. 10 and not exceeding Rs. 100 shall be examined, cancelled, and retained in the office of the countersigning officer.

The following certificate is prescribed for the countersigning officer:—

"I certify that in support of every charge of more than Rs. 10 made in this bill a receipt or other voucher in proper form has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot again be used to support claims against the Government, except the vouchers for service postage labels, which are herewith sent."

130. The salary of sweepers cannot be charged to contingencies. The wages of punkah-pullers may be so charged when their employment has been sanctioned.

131. No charges for printing may be incurred without the special sanction of the Inspector-

General. Such printed forms as are necessary will be printed at the Alipore Jail Press under the authority of the Inspector-General.

132. English stationery procurable from the Stationery Office may not be purchased in the local market, but charges for petty articles, such as sealing-ink, paste, thread, country paper, &c., may be included in the monthly contingent bill.

133. Sub-Registrars' contingent bills should be presented for payment at the end of each month, and if the total charge does not exceed Rs. 10, the Registrar's countersignature is sufficient for audit. All charges for service postage labels, however small, must be supported by vouchers, and require the countersignature of the Inspector-General.

134. Registrars' contingent bills not exceeding Rs. 10 in amount do not require countersignature.

135. When the expenditure during any month on account of contingencies, service postage, and refunds in any Registrar's office exceed the amount of the permanent advance, the amount expended may be drawn by an abstract bill or bills (*see* Accountant-General's form No. 119) submitted during the month under the Registrar's signature. But in such cases a detailed bill (*see* Accountant-General's form No. 138), accompanied by vouchers, must also be submitted to the Inspector-General at the end of the month.

Miscellaneous.

136. When the executant of any document appears personally, he shall be required to attest all interlineations, &c. When he appears by agent, &c., the attestation of such agent, &c., shall be accepted, unless the interlineations, &c., are of an important character. A registering officer shall also be at liberty, on due cause being shown, to accept the attestation of an agent, &c., in case of important interlineations, &c.

137. When a document is presented of admitted more than four months after execution, the Registrar may either register it himself, in which case an extra fee under heading K as well as the penalty under heading O shall be levied, or he may direct its registration (on payment of the penalty under heading O) by any Sub-Registrar in whose office it could have been registered if presented within four months. In such cases the date on which the application was made to the Registrar shall be regarded as the date of presentation.

138. Every Sub-Registrar shall sit daily during certain hours which shall be approved by the Registrar and made known to the public by a notice in some conspicuous place outside the office. The holidays to be observed in registration offices shall be the days on which the Bank of Bengal is closed by notification in the *Calcutta Gazette*.

139. Applications for the remission of fines under section 70 may be filed with the registering officer, but no such application shall be received until the fine has been paid. The application shall be forwarded to the Inspector-General with

any remarks which the registering officer may wish to make.

140. Registering officers shall take care that their clerks have no dealings with the public, except in their presence. They shall themselves receive documents which are tendered for registration, and when they are registered, shall return them with their own hands.

141. The serial number of the last document completed and ready for return shall be daily exhibited in the prescribed printed form in some conspicuous place outside every office.

142. A catalogue in the prescribed form shall be kept up and permanently preserved in every registry office. On the occasion of every permanent change in the incumbency, the officer receiving charge should compare his books with the catalogue, and certify therein that he has found them correct.

143. All official letters and covers sent by post from any sub-registry or district registry office must be prepaid by service labels. These labels will be supplied to Sub-Registrars (on application) by District Registrars, who will disallow unreasonable and excessive demands. A monthly statement of the distribution of service labels should be submitted by each District Registrar for the information of the Inspector-General. The cost of these labels will be met from the consolidated advance mentioned in rule 119. Service labels will be purchased by District Registrars as they require them, the expenditure being included in their monthly contingent bill, supported by the Treasury Officer's receipts as vouchers.

144. Bills, monthly returns, and regular indents should not be accompanied by covering letters. The envelopes containing them should be marked "Returns." Letters and urgent indents should be separately sent.

145. A duplicate bill should never be submitted unless the original is lost in transit or otherwise, in which case a certificate should be attached to the effect that the bill has not been cashed at the treasury.

146. Travelling allowances of registering officers and their clerks will be drawn in Accountant-General's forms Nos. 120 and 121 respectively; and in both cases they must invariably be submitted to the Inspector-General for countersignature before payment, whatever may be the amount of the bill.

147. When ministerial officers of the department are deputed to give evidence or to produce records before any court, application for the payment of their travelling expenses should be made to the court.

148. House and office rent sanctioned by Government may be drawn by the head of the office without the countersignature of higher authority, the number and date of the Government order being always quoted on the bill.

149. Office furniture must not be purchased without the sanction of the Inspector-General. An estimate of the probable cost should accompany all applications for such sanction.

150. The security bonds of head-clerks should be examined at the close of each financial year, the result being reported to the Inspector-General.

[Third Publication.]

NOTIFICATION.

The 4th August 1877.—It is hereby notified for general information that, on the recommendation of the Commissioners of the Municipality of Bagjulla, in the district of 24-Pergunnahs, made at a special meeting, the Lieutenant-Governor has been pleased, under Section 78 of the Bengal Municipal Act V (B.C.) of 1876, to sanction the imposition from 1st October 1877 by the Commissioners, under Section 122 of the Act, of a tax on carriages, horses, and other animals mentioned below at the rates specified against them respectively :—

				Per quarter.		
				Rs.	A.	P.
For every four-wheeled carriage drawn by two horses ...				1	8	0
Ditto ditto drawn by one horse or a pair						
of ponies under 13 hands ...				1	4	0
For every two-wheeled carriage ...				1	0	0
Ditto horse ...				1	0	0
Ditto pony under 13 hands, mule, or donkey ...				0	6	0
Ditto elephant ...				6	0	0
Ditto camel ...				2	0	0

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 4th August 1877.—It is hereby notified for general information that, on the recommendation of the Commissioners of the Municipality of Joynuggur, in the district of 24-Pergunnahs, made at a special meeting, the Lieutenant-Governor has been pleased, under Section 78 of Act V (B.C.) of 1876, to sanction the registration by the Commissioners, under Section 133 of the Act, of all carts kept within the Municipality, and the levy from 1st October 1877 of a fee upon every cart for such registration at the rates mentioned below :—

For every cart kept within the Municipality Rs. 2 per annum, or Re. 1 per half-year.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1877.—It is hereby notified for general information that, on the recommendation of the Commissioners of the Municipality of Deoghur, in the district of Sonthal Pergunnahs, made at a special meeting, the Lieutenant-Governor has been pleased, under Section 78 of the Bengal Municipal Act V (B.C.) of 1876, to sanction the imposition from the 1st October next by the Commissioners, under Section 122 of the Act, of a tax on carriages, horses, and other animals mentioned below at the rates specified against them respectively :—

				Per half-year.		
				Rs.	A.	P.
For every four-wheeled carriage drawn by two horses	...	...	...	4	8	0
Ditto by one horse or a pair of ponies under 13 hands...	...	...	...	3	0	0
For every two-wheeled carriage	...	...	...	2	8	0
Ditto horse	...	...	...	2	0	0
Ditto pony under 13 hands and for every mule and donkey	...	...	...	0	12	0
Ditto elephant	...	...	...	6	0	0
Ditto camel	...	...	...	2	0	0

3. The Lieutenant-Governor has been also pleased to sanction, on the recommendation of the Commissioners, the registration by them, under Section 133 of the Act, of all carts kept or habitually used within the Deoghur Municipality, and the levy, under Section 134, from the 1st October 1877, of fees upon every cart for such registration at the rate mentioned below :—

On every cart Rs. 2 per annum.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 7th August 1877.—It is hereby notified that the Lieutenant-Governor has been pleased to sanction the extension of the provisions of Section 34 of Act V of 1861 to the town of Phoolwaree, in the Sudder sub-division of the district of Patna.

S. C. BAYLEY,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

DISTRICT ROAD FUND.

* NOTIFICATION.

No. 221.

The 20th August 1877.

UNDER Section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the Road Cess Committees of Patna, Gya, Shahabad, Mozufferpore, Durbhunga, Sarun, and Chumparun, of works done and in progress during the past cess year 1875-76, together with the remarks thereon of the Commissioner of the Patna Division, are published for general information.

G. A. D. ANLEY, C.E.,

*Asst. Secy. to the Govt. of Bengal
in the Public Works Dept.*

No. 969LD, dated Bankipore, the 12th November 1876.

From—A. C. MANGLES, Esq., Magistrate of Patna,
To—The Commissioner of the Patna Division.

IN forwarding herewith the annual statements of receipts and disbursements of the Patna Road Fund for the cess year 1875-76, ending 30th September 1876, I have the honor to submit as follows.

2. In submitting this report I find the same difficulty as that experienced by me last year in making it of any interest, owing to the small amount of means that we had at our disposal; and though it may be said that our receipts were considerably in excess of our expenditure, this is accounted for by the Executive Engineer, who, in his forwarding letter, says:—

“Owing to the want of sufficient establishment during the year, the repairs to the roads could not be carried out fully to the extent provided in the budget allotments and estimates, nor could the roads be kept in the order they might have been under additional supervision.”

3. Even supposing that the whole sum we had at our disposal had been expended, that would have added no additional interest to this report, as it would all have been expended on existing roads, and the only difference would have been that in the statements submitted extra earth-work would have been shown on this or that road and extra metal on others.

4. I had been in great hopes that we should have been in a position to show a marked improvement in the course of the current year now that the road cess has been introduced and our receipts consequently much increased; but my hopes are gradually dying away as week after week passes and with them our working season, and yet no engineer appointed or sanction given to the proposed establishment.

5. In the meantime, however, I have directed the Executive Engineer, Mr. Duell, to keep the work in his own hands and to have two sets of estimates prepared—one for the usual repairs of the roads under the old system, and the other for improvements on the same, —if time permits, with the extra money that we have at our disposal.

6. On the whole, however, I shall not be sorry if at the close of the current year we find a large balance to our credit, as that, with the collections of next year, will enable us to undertake some really useful and permanent works after careful inquiry into their utility as compared with other proposed works, instead of frittering away the money on all the roads generally throughout the district.

7. During the year under report seven meetings of the Committee were held, and the annexed statement will show the dates on which they were so held, the number of members present, and the nature of the business which was transacted at each of them:—

Date of meeting.	Official members present.	Non-official members present.	Description of works done.
11th December 1875 ...	4	2	To determine what amount the Committee of this district should demand from Mozufferpore district as a grant for maintenance of steamer.
8th May 1876 ...	6	6	For selection of Vice-Chairman for the District Road Committee.
22nd „ „ ...	4	3	To fix the scale of establishment for the district road works.
29th „ „ ...	3	5	For the preparation of statement of roads and bridges under Section 66 of Act X of 1871 (Road Cess Act).
5th June „ ...	4	5	The statement prepared under Section 66 was passed by the Committee under Section 67 and forwarded to Commissioner to apply to Government to fix a month to convene a meeting under Section 70 of the Act, to enable the members to prepare the estimate.
18th August 1876 ...	5	5	Budget estimate having been laid before the members and passed by them, it was determined to levy the land cess for 1876-77 at half rate.
13th September 1876 ...	4	4	To nominate engineer and other establishment.

8. With the exception of showing considerable interest regarding the rate at which it was proposed to impose the cess, I am afraid I cannot say that the non-official members of the Committee concerned themselves much in other matters, but left them to the officials to deal with as they considered best.

9. The receipts during the year, including the balance at the close of 1874-75, were as given below in detail, amounting to Rs. 57,833-15-3, whilst the expenditure, as also given in detail, amounted to Rs. 57,833-15-1.

10. Of the amount expended Rs. 25,622-6-6 passed through the hands of the Executive Engineer, while the balance, amounting to Rs. 9,951-9, was expended by the Magistrate.

11. It was not considered necessary during the year to call in the assistance of sub-divisional officers or zemindars for the reasons given in my last year's report.

12. No new lands were acquired for the purposes of road-making during the year.

13. I had omitted to say that the roads in the western part of the district were much injured in the month of July last by an unusually high flood in the Sone, and the consequent bursting of the canal embankments in more than one place. The injuries were temporarily repaired as soon as the state of the country would permit of it, and permanent repairs will be effected in the course of this working season.

Memorandum of Receipts and Expenditure on account of District Road Fund during the year 1875-76, as referred to in paragraph 9 of this letter.

RECEIPTS.

	Rs.	A.	P.
Balance on the last day of September 1875	15,931	11	0
Road Cess Funds	2,178	11	3
Road cess leviable otherwise than under the District Road Cess Act	986	15	4
Road tolls	2,375	7	8
Ferry tolls	30,634	15	6
Amount received from Government as loan to meet the expenditure of the road cess establishment	2,500	0	0
Sale of produce and stores	158	11	0
Finds and refunds	0	7	6
Miscellaneous, viz. receipts from dâk bungalows	1,567	0	0
Amount received as contribution from Mozufferpore	1,500	0	0
Total	57,833	15	3

EXPENDITURE.

Expended by the Executive Engineer	25,622	6	1
Road cess establishment, including contingent charges	5,480	3	8
Dâk bungalow establishment	468	0	0
Magistrate's office establishment, including mehter at Mussoree serai	884	0	0
Furniture, municipal tax, and repairs of Barh dâk bungalow	331	11	9
Cost of repairs of Government steamer No. 8 and supply of stores, &c.	2,479	4	1
Refunded to the ticcadar of Futwa gate	308	5	6
Balance in hand on the last day of September 1876	22,260	0	2
Total	57,833	15	3

No. 3174, dated Bankipore, the 6th November 1876.

From—M. P. B. DUELL, Esq., C.E., Executive Engineer, Patna Division.
To—The Magistrate of Patna.

WITH reference to your letters Nos. 889LD and 906LC of 27th and 28th ultimo, I have the honor to submit a statement showing the expenditure that has been incurred on each of the district roads during 1875-76, also 37 completion reports of the works executed on the roads.

2. Owing to the want of sufficient establishment during the year, the repairs to the roads could not be carried out fully to the extent provided in the budget allotment and estimates, nor could the roads be kept in the order they might have been under additional supervision.

3. The Sone river overflowed its left bank in July and greatly injured the roads in the western part of the district.

4. The flood breached the canal embankments at several places near Mohabulipore, but the canal stopped the flood to a considerable extent in its course eastwards to the Poon Poon, and having diverted the current northwards to Khagoul, submerged the country around Nabulpore to an unusual extent, and softened and cut the roads at places where no injury had been caused previously by the natural overflow of the river.

5. I regret I cannot furnish a statement of receipts for the year, as the data for such a return can only be obtained in your office. There are no records in this office to show the District Road Fund receipts, and heretofore, when an account was prepared in this office in communication with your accountant, the statement of receipts was found to be incorrect.

6. Adverting to Commissioner's letter No. 24J of 18th January 1876, I beg to suggest that the information therein called for can only be furnished by you, as the letter has apparently no connection with this office.

No. 6—Part I.

PATNA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs.	A.	P.	Rs.	A.	P.	On Collection of Revenue and Committee's Control.	Rs.	A.	P.
Balance on 30th September 1875. { Cash in hand Advances at credit of P. W. D. ...	15,323	6	5	608	4	7	Establishment Contingent charges	6,706	14	2
Deduct balance at credit of deposits	15,931	11	0	.....	.....	.....	.....	125	5	6
Receipts of the year.	15,931	11	0	.....	.....	.....	.....
Revenue under District Road Cess Act X { Cess on lands mines, railways, &c of 1871. { houses	Original works { Roads and bridges River and canal works	.....	.....	.....
Road cess leviable otherwise than under District Road Cess Act	2,178	11	3	Repairs { Roads and bridges River and canal works	.....	.....	.....
Receipts from tolls { Road tolls Ferry tolls Canal or river tolls	986	15	4	Establishment Tools and plant Refunds	28,211	0	11
Grants-in-aid from Provincial Reserve Fund	32,702	1	8	.....	.....	.....	.....
Amount received from Government as loan to meet expenditure of the road cess establishment
Sale of produce and stores	2,500	0	0	Total outlay to be passed	.....	.....	.....
Fines and refunds	158	11	0	Balance on 30th September 1876 { Balance in the treasury Advance at debit of P. W. D. ...	22,274	1	8
Miscellaneous	0	7	6	.....	14	1	6
Total Receipts	3,067	0	0	.....	.....	.....	.....
Grand Total	41,593	14	9	Grand Total	.....	.....	.....
	57,525	9	9		.....	.....	.....
					35,265	9	7
					22,260	0	2
					57,525	9	9

Passed for Rs. 35,573-15-1 only.

N. B.—Refunds of receipts and expenditure are written off from the account under instructions contained in Bengal Government Circular No. 89A of the 5th December 1876.

W. A. KHAN, } Members of the Committee.

C. A. WILKINS, Vice-Chairman.

No. 6—Part II.

PATNA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76 to accompany the Annual Account for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Revenue under the District Road Cess Act X of 1871.	.....	Cess on lands ... ..	.....
		„ mines, railways, &c. ... ..	.....
		„ houses ... ..	.....
		Fines	2,178 11 3	
Other cesses ...	1,000	Road cess leviable otherwise than under the District Road Cess Act.	986 15 4	2,178 11 3
Road tolls ...	1,500	Phoolwary toll gate	1,687 9 0	
		Sherepur ditto	687 14 8	
		Futwa ditto	308 5 6	
				2,067 2 2
	800	Rampore Patila	800 8 10	
	1,500	Hurdee, Chuprah, and Mugurpal	1,408 12 0	
	900	Sherepur and Daoodpore	1,281 10 8	
	6,000	Nasreegunge	6,484 0 0	
	3,400	Chumpta	3,418 4 0	
	200	Dhularpore	183 5 4	
Ferry tolls ...	4,000	Mokameh	5,387 8 0	
	3,000	Barh and Banarshee	3,015 13 4	
	2,000	Mohamedpore and Dheehur	2,136 12 0	
	500	Urthomulgola	458 5 4	
	1,000	Korowta	1,084 8 0	
	2,500	Barkutpore-Koortha, &c.	3,250 8 0	
	1,925	Ferries of other districts	1,925 0 0	
Grants-in-aid ...	2,500	Grants-in-aid from Provincial Ressrve Fund ... ..	.....	30,634 15 6
		Amount placed at credit of the fund by Government to meet the establishment charges of the District Road Cess Committee, as per Accountant-General, Bengal's order No. 721FM, dated 21st October 1876.	2,500 0 0	2,500 0 0
Sale of produce and stores.	53	Sale of produce and stores	158 11 0	158 11 0
Fines and refunds...	.....	Amount of salary of a road cess peon paid by a party to give evidence in a civil suit.	0 7 6	0 7 6
Miscellaneous ...	700	Bankipore dāk bungalow fees... ..	1,069 0 0	
	250	Barh ditto	292 8 0	
	100	Khugowl ditto	205 8 0	
		Amount of contribution made by the Road Cess Committee of the Mozufferpore district on account repairs, &c., of the Government relief screw steamer No. 8, which is plying between Bankipore and Hazeeppore.	1,500 0 0	
				3,067 0 0
		Total Income ...	.....	41,593 14 9

*This amount was refunded to the farmer of the toll gate on account of the surplus kist paid by him for October 1875, the toll gate having been abolished.

Sub-head of estimate.	Amount of budget.	Class of road.	PARTICULARS.	Length of road in miles.	No. of road as per list furnished by Govt.	Amount.	Total.
	Rs.		EXPENDITURE.			Rs. A. P.	Rs. A. P.
			ESTABLISHMENT.				
			Magistrate's Office.				
			Rs. A. P.				
On collection of Revenue and Committee's control.	816		1 District road fund clerk, from 1st September 1875 to 30th September 1876, at Rs. 50 a month	650 0 0			
			Portion pay of ferry fund clerk, from 1st September 1875 to 30th September 1876, at Rs. 15 a month	195 0 0			
			Salary of a mehter for the Government serai at Massoree, from 1st September 1875 to 30th September 1876, at Rs. 3 a month	30 0 0			
			Portion of pay of road cess clerk in the Patna Commissioner's office from June 1875 to May 1876	100 0 0			
			Carried over ...			884 0 0	
						100 0 0	
						984 0 0	

Sub-head of estimate.	Amount of budget.	Class of road.	PARTICULARS.	Length of road in miles	No. of road as per list furnished by Govt.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			984 0 0	
			<i>Road Cess Office.</i>				
			1 Head clerk, from 1st October 1875 to 31st December 1875, at Rs. 50, and from January to September 1876, at Rs. 52			618 0 0	
			1 Second clerk, from October 1875 to September 1876			360 0 0	
			1 Third clerk, from October 1875 to September 1876			300 0 0	
			Extra writers			1,249 10 10	
			2 Mohurirs at Rs. 15 each			360 0 0	
			Extra mohurirs			927 9 6	
			Peons			999 1 10	
			<i>Road Cess Assessors.</i>				
			1 Assessor for the Sudder and Dinapur sub-divisions, including travelling allowance, from 7th January to 29th February 1876, at Rs. 50 and 16 per month respectively			119 3 5	
			1 Assessor for Behar sub-division, from 6th January to 29th February 1876, including travelling allowance, at Rs. 50 and 16 per month respectively			121 5 5	
			1 Assessor for Barh sub-division, from 17th December 1875 to 29th February 1876, at Rs. 50 per month			124 3 0	
			1 Assessor for Dinapur sub-division, from 27th July 1876 to 2nd September 1876, at Rs. 50 per month			61 6 4	
			Travelling allowance of Dinapur sub-division, from 27th July to 22nd August 1876, at Rs. 16 per month			14 5 11	
						5,254 14 2	
			<i>Dak Bungalow Establishment.</i>				
	468		Bankipur dak bungalow—1 khansamah, 1 bearer, and 1 sweeper, at Rs. 6, Rs. 4, and Rs. 3 per month			156 0 0	
			Barh dak bungalow—1 khansamah, 1 bearer, and 1 sweeper, at Rs. 6, Rs. 4, and Rs. 3 per month			156 0 0	
			Khagowl dak bungalow—1 khansamah, 1 bearer, and 1 sweeper, at Rs. 6, Rs. 4, and Rs. 3 per month			156 0 0	
						468 0 0	
			Total Establishment			6,706 14 2	
Contingencies			Contingent charges of the road cess office			52 7 6	
			Country stationery charges			72 14 0	
						125 5 6	
			OUTLAY ON DISTRICT WORKS.				6,832 3 8
			METALLED ROADS.				
	3,600	I	Repairs to road from Bagh Jaffer Khan to Futwa	6	1	3,848 11 11	
	1,800	I	Repairs to road from Metapur to Sadikpur thana (also called Peepulpatty road)	5	2	1,570 14 10	
	700	I	Repairs to road from Behar to Girriwank	11½	3	623 4 0	
	300	I	Ditto from Barh railway station to cutchery	1½	4	211 10 4	
	3,600	I	Repairs to road from Daoodpore to Munair	9½	5	2,953 5 2	
Repairs	50	I	Repairs to road from Mokameh railway station to ghât	1½	6	24 0 0	
			UNMETALLED ROADS.				
	1,800	II	Repairs to road from Metapur to Mohbalypur through Phoolwary and Bickrum.	32	8	1,607 13 5	
	250	II	Repairs to road from Munair to Pureo	7	9	212 5 11	
	250	II	Ditto from Munair to Bihta	5	10	190 2 6	
	2,200	II	Ditto from Futwa to Burha, thana Barh, and Mokameh	54	11	1,897 6 7	
			Carried over			13,139 10 8	6,832 3 8

* The excess sum of Rs. 248-11-11 will be met from reserve for petty repairs of Rs. 4,124.

Sub-head of estimate.	Amount of budget.	Class of road.	PARTICULARS.	Length of road in miles.	No. of road as per list furnished by Govt.	Amount.	Total.
	Rs.		Brought forward ...			Rs. A. P. 13,139 10 8	Rs. A. P. 6,832 3 8
			UNMETALLED ROADS—concluded.				
	200	II	Repairs to road from Silas to Rajgeer ...	4	12	39 9 7	
	500	III	Ditto from Durbeshpur to Bickmun through Bihta ...	15	13	325 1 4	
	700	III	Repairs to road from Bihta to Baroon ...	20	14	734 7 9	
	500	III	Ditto from Behar to Asthawan ...	6	15	436 9 4	
	80	III	Ditto from Barh railway station to Koyla and Nowada Ghāts ...	4	16	59 3 3	
	100	IV	Repairs to road from Dinapur railway station to Imba chowkee ...	2	19	52 10 2	
	100	IV	Repairs to road from Dinapur railway station to Bodgawan ...	4	20	50 0 2	
	100	IV	Repairs to road from Bamunpara to Rajghat ...	4	21	65 9 4	
	80	IV	Repairs to road from Deburee to Sydalad ...	3	22	33 4 6	
	50	IV	Repairs to road Andra to Sukardhee ...	3	23	41 4 0	
	50	IV	Ditto to Kwijee Ghāt road ...	2	24	.....
	900	IV	Ditto to road from Nowbutpur to Mussoree ...	13	25	769 0 8	
	400	IV	Repairs to road from Rampore to Mohabazpur, thana Pahā ...	17	26	326 7 5	
	300	IV	Repairs to road from Purso to Selowreebagh, thana Bickram ...	15	27	265 4 5	
	150	IV	Repairs to road from Dinapur railway station to Oory ...	2½	28	50 1 7	
	50	IV	Repairs to Munair town road ...	1½	29	35 1 5	
Repairs—concd.	150	IV	Ditto Nusreerunge, 1½ miles; Sherepur, 3 miles; and Hurdee Chuprah Ghāt road, 3½ miles ...	8	30 to 32	110 11 6	
	500	IV	Repairs to road from Dinapur to Nowbutpur ...	10	34	275 0 9	
	900	IV	Ditto from Phoolwary to Surrowdha ...	16	35	611 5 5	
	50	IV	Repairs to Banarshee Ghāt road ...	1	37	39 1 7	
	50	IV	Ditto from Barh cutcherry to Julgobind ...	1½	38	37 6 3	
	30	IV	Repairs to Baktearpur railway station road ...	.....	.....	18 0 0	
	200	IV	Repairs to road from Mokameh to Surmehrah ...	13	39	148 10 9	
	800	IV	Ditto from Rajgeer to Girriwak ...	6	40	384 4 3	
	900	IV	Ditto Massoree to Ekangur serai ...	16	41	813 9 7	
	900	IV	Ditto Futwa to Behar ...	24	42	774 12 6	
	6,100	IV	Ditto Baktearpur to Raneebagh ...	36	43	3,855 0 5	
	1,800	IV	Ditto Futwa to Raneebagh ...	20	44	1,521 11 10	
	150	IV	Ditto Islampur to Lot ...	4	45	47 0 0	
	100	.....	Repairs to the godowns at Barh, Behar, and Mokameh ...	.....	.....	86 6 11	
	100	.....	Repairs to the Mussoree serai ...	.....	.....	.....
	350	.....	Ditto Bankipur dāk bungalow, including cost of furniture and municipal tax ...	.....	.....	331 11 9	
	150	.....	Repairs to Khugowl dāk bungalow ...	.....	.....	14 9 9	
	200	.....	Ditto Barh ditto ...	.....	.....	200 0 0	
	150	.....	Ditto Futwa bridge on the river Poon-Poon ...	.....	.....	.....
	50	.....	Repairs to Girriwak inspection bungalow ...	.....	.....	39 0 0	
	From unforeseen expense Rs. 8,432 have been budgeted for	.....	Ditto the famine screw steamer No. 8, and price of articles of stores for the same, including cost of coal supplied by Messrs. McIntosh & Co. on her way from Calcutta ...	.....	.....	2,479 4 1	
Tools and plant.	480	.....	Salary of an extra clerk in the Executive Engineer's Office from September 1875 to April 1876, at Rs. 30 ...	.....	.....	210 0 0	28,311 0 11
Establishment.	.....	.....	Carriage, repair, &c., of tools and plant ...	.....	.....	12 5 0	210 0 0
			Total Expenditure ...	.....	.....	.....	35,265 9 7

Memorandum showing in detail the Actual Cash Balance on the 30th September 1876 (Patna District.)

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Patna District Road Fund in the treasury ...	22,274 1 8		
Deduct amount at debit of Public Works Department on the 30th September 1876 ...	14 1 6	22,260 0 2	

Memorandum showing in detail the Balance at Credit of Deposit on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
	Nil	Nil	

Memorandum showing in detail the Amount of Outstanding Advances on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Amount at debit of Public Works Department on the 30th September 1876	14 1 6	14 1 6	

BANKIPORE, the 9th November 1876.

C. A. WILKINS, *Vice-Chairman.*

No. 104, dated Gya, the 27th January 1877.

From—F. M. HALLIDAY, Esq., Magistrate of Gya,

To—The Commissioner of Patna Division.

WITH reference to your No. 15J, dated 16th instant, I have the honor to report as follows on the several points therein noted:—

1. It has been already reported that the District Committee met twice during the year for the consideration of matters connected with the administration of the fund, such as the consideration and passing of the budget estimates, the determination of the extent and the nature of the works to be undertaken during the year. The Committee worked generally in concert with the views of the Chairman, and the business of the meetings was transacted in a satisfactory way. The majority of the members showed an intelligent interest in the work of the Committee.

2. Owing to want of funds no difficult roads were undertaken during the year under report, and hence no special action was taken in that way.

3. No special assistance was required from any zemindars of the district in the matter of giving lands for construction of road works.

4. The works and repairs carried out in the Aurungabad sub-division were all executed under the immediate orders of the sub-divisional officer, the late Mr. Langdon. The repairs done to the roads lying in the Jehanabad and Nawada sub-divisions were executed by the officers of the Public Works Department, under the occasional supervision of the sub-divisional officers.

5. The amounts expended by the civil officers, and through the agency of the Public Works Department, are respectively as noted below:—

	Rs. A. P.
Expended by civil officers	4,113 5 0
Ditto by Public Works Department officers	18,364 4 10

(a.) As reported in paragraph 7 of this office No. 34 of 11th instant, the original assignment made to this district in aid of the road fund was Rs. 1,000, of which Rs. 5,000 was drawn, and the remaining moiety was subsequently withdrawn by Government. But a further sum of Rs. 273 was granted in adjustment of certain outstanding famine accounts of the preceding year, and was, under instructions from the Examiner of Accounts, shown as a grant-in-aid; strictly speaking, therefore, the total Government grant was Rs. 5,273.

(b.) Under instructions from the Examiner of Accounts conveyed in his letter No. 396D of 15th July 1876, the sum of Rs. 1,398-9-3, both credited and debited to "Refunds" during the month of February 1876, was struck out from both sides of the second quarter's return. Hence the difference between the quarterly returns submitted to your office and the annual accounts.

(c.) The sum of Rs. 1,649-4-1, representing compensation paid for lands taken up for the Rapiganj road, was originally charged in the quarterly return under head "Refunds;" but, under instructions from the Examiner of Accounts, the amount was struck off from the head "Refunds" and added to the sum under head "Original works." Hence the difference noticed.

No. 34, dated Gya, the 11th January 1876.

From—F. M. HALLIDAY, Esq., Magistrate of Gya,

To—The Commissioner of Patna Division.

I HAVE the honor to forward a statement of income and expenditure of the District Road Fund for the past cess year, and to report as follows.

2. The Road Cess Committee met twice during the year for the consideration of estimates and accounts and other matters connected with the administration of the fund.

3. In the first meeting, which was held on 6th November 1875, the budget estimate of works proposed to be carried out during the year 1875-76, and amounting to Rs. 1,07,000, was passed; and as the anticipated receipts of the fund were found to be insufficient to meet this expenditure, it was proposed to apply for the loan of Rs. 30,000 from Government, payable from first year's collections of the cess. It was, however, ruled by Government in November 1876 that no loans would be granted unless the works involved can be shown to be of a remunerative character. Accordingly, it was found necessary to revise the estimate with reference to the funds at the disposal of the Committee.

5. A revised estimate was drawn up and submitted to your office on the 6th May. In this estimate a sum of Rs. 14,000 was entered as anticipated proceeds of the road cess during the year. But later on in the year it was found that the road cess collections would not begin before 1st January 1877, and an amended budget estimate was again submitted on 21st October 1876.

6. The preliminary operations for the introduction of the road cess have now been completed, and collections have begun.

7. A sum of Rs. 10,000 was, at the commencement of the year under report, sanctioned by the Government as a grant-in-aid for district works. Of this sum Rs. 5,000 was drawn and credited to the fund on 23rd October 1875, and the remaining moiety of the

Government resolution in the Public Works Department, No. 1725, dated 8th April 1876, received with Commissioner's No. 92J, dated 17th idem.

grant was subsequently withdrawn under Government orders quoted in the margin. It was thus found that the funds at the disposal of the Committee were not sufficient to carry on the works according to the original estimates passed by the Committee. An application was therefore made for an advance of Rs. 14,000 from Government, payable from the first year's collections of the road cess. But this was refused as untenable under the rules in force, and it was suggested that an advance on account of establishment charges might be applied for if necessary. This was done, but not till after the close of the cess year; and a sum of Rs. 5,000 was sanctioned by Government as an advance for establishment charges. In the meantime, however, the works of the district were retarded considerably owing to want of funds at the disposal of the Committee, and several works in progress had to be altogether stopped.

8. This state of things will cease after the first year's collections of the road cess have been got in, for then the Committee will have ample funds at their command to carry on works proportioned to the requirements of the district.

9. The annual account shews that above Rs. 10,000 have been expended during the year on original works, consisting chiefly of small bridges and culverts on certain roads which urgently needed them. The Parya road has been extended to Rafiganj, and a beginning has been made of the Pemar bridge on the Nawada road, although the regular plans and estimates for the same had to be revised many times, and have not yet been finally approved of by Government.

10. The existing fair-weather roads have been maintained in repair at a cost of Rs. 12,122, as shown in detail in the statements. Portions of the Nawada road and of the Jehanabad-Arwal road were raised, and the former was thoroughly repaired. The earthen sides of the entire length of the Behar-Rajauli road were raised and repaired, and the metalling of a portion of the Daudnager road was renewed. To the rest of the roads petty repairs were done according to their requirements.

11. Full details of the establishment charges incurred during the year have been given in the statement, and do not require further notice.

12. Two tents were procured during the year at a cost of Rs. 509 for the use of the officers of the Public Works Department employed on district works, and fresh tools for use on district works were also provided at a cost of Rs. 345.

13. The total expenditure on district works during the year under report has been kept within the receipts of the fund.

No. 6.—Part I.

GYA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on the 30th September 1875 ... { Cash in hand ...	8,779 7 3		On Collection of Revenue and Committee's Control.		
... { Advances outstanding	5,851 2 9		Establishment ...	344 0 0	
	14,630 10 0		Contingent charges ...	39 10 7	
Deduct balance at credit of deposits	.....	14,630 10 0			383 10 7
			Outlay on District Works.		
Receipts of the year.			Original works ... { Roads and bridges ...	10,629 8 3	
Revenue under District Road Cess { Cess on lands ...	.....		... { River and canal works ...	.....
Act X of 1871 ... { " on mines, railways, &c. ...	.....		Repairs ... { Roads and bridges ...	12,102 1 10	10,629 8 3
... { " on houses ...	1,083 5 6	1,083 5 6	... { River and canal works ...	.....
... { Fines ...	.....		Ferries ...	.....	12,102 1 10
Road cess leviable otherwise than under District Road Cess Act	533 4 0	533 4 0	Establishment ...	4,940 12 4	4,940 12 4
Receipts from tolls ... { Road tolls ...	6,721 15 8		Tools and plant ...	854 0 6	854 0 6
... { Ferry " ...	1,433 0 0				
... { Canal or river tolls ...	.....	8,154 15 8	Total outlay to be passed	.....	23,910 1 6
Grants-in-aid from Provincial Reserve Fund	5,273 0 3	5,273 0 3	{ Cash in hand ...	446 9 5	
Sales of produce and stores ...	31 3 4	31 3 4	{ Advances outstanding ...	670 14 6	
Miscellaneous ...	200 0 0	200 0 0		1,117 7 11	
			Deduct balance at credit of deposits	121 2 8	996 5 3
Total Receipts	.....	15,275 12 9			
Grand Total	.....	29,906 6 9	Grand Total	.....	29,906 6 9

Gya Magistracy, }
The 11th January 1877.

F. M. HALLIDAY,
Magistrate.

No. 6—Part II.

GYA DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1875-76 to accompany the Annual Accounts for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	RECEIPTS.	Rs. A. P.	Rs. A. P.
Revenue under Road Cess Act of 1871.	.....	Fines from Road Cess Department ...	1,083 5 0	1,083 5 0
Road cess leviable otherwise than under District Road Cess Act.	.....	One per cent. road cess ...	533 4 0	533 4 0
Road tolls ...	10,000	Goh, on the road from Gya to Daudnuggur ...	368 12 0	
Ferry tolls ...		Nasutum chak, ditto ...	275 0 0	
		Jamunah, ditto ...	1,500 0 0	
		Belthi, ditto ...	1,331 4 0	
		Ghughritand, ditto ...	318 12 0	
		Hasnah, ditto ...	725 1 8	
		Burghereh, ditto ...	2,000 6 0	
		Uptho, on Rehar road ...	512 8 0	
		Less refunds ...	7,040 11 8	
			318 12 0	6,721 15 8
Grants-in-aid ...	5,000	Loan ...	1,115 0 0	
		Deohara ...	250 0 0	
		Kinjar ...	68 0 0	1,433 0 0
		Grants-in-aid, sanctioned as per Bengal Government (Public Works Department) Resolution No. 1242, dated 9th March 1876 ...	Rs. A. P. 273 0 3	
		Grants-in-aid, sanctioned as per Bengal Government (Public Works Department) Notification No. 364, dated 20th July 1875 ...	5,000 0 0	5,273 0 3
Sale of produce and stores.	.....	Sale of produce and old stores ...	31 3 4	31 3 4
Miscellaneous ...	.....	Miscellaneous ...	200 0 0	200 0 0
Fines and Refunds ...	.....	Fines and refunds ...	.....	.....
		Total Income ...	.....	15,275 12 9
		EXPENDITURE.		
		Establishment.		
On collection of revenue and Committee's control.	350	Establishment ...	344 0 0	
	40	Contingencies ...	39 10 7	
		OUTLAY ON DISTRICT WORKS.		383 10 7
		Roads and Bridges.		
Original works ...	250	Inspection bungalow ...	250 0 0	
	350	Parya to Raiganj road ...	393 9 0	
	4,000	Bansi bridge ...	1,605 4 6	
		Fatehpur road bridge ...	2,380 3 1	
	80	Culverts on Parya road ...	79 0 6	
	320	Ditto on Tekari road ...	306 1 7	
	2,100	Ditto on Daudnuggur and Obrah road ...	2,008 1 0	
	1,000	Pemar bridge ...	940 12 1	
	250	Bridges on Gopalganj and Sarbahda road ...	446 7 0	
		Constructing bench marks on Nawada road ...	296 3 2	
		Compensation paid for land taken up for Raiganj road ...	1,649 4 1	
			10,355 8 0	
		Add refund to Government for grain due ...	274 0 3	10,629 8 3
Repairs ...	1,610	Daudnuggur road ...	1,604 1 7	
	300	Sherghatti road ...	287 12 3	
	1,500	Bepar and Kajauli road ...	1,637 15 1	
	4,000	Nawada road ...	3,520 10 4	
	400	Fatehpur road ...	3 8 5 1	
	2,000	Jehanabad and Arwal road ...	1,407 15 3	
		Nawada to Pakribrawan road ...	209 9 3	
	250	Jehanabad and Hula-ganj road ...	242 9 9	
	100	Bareo to Gobindpur road ...	77 4 1	
	400	Gya to Parya road ...	370 11 2	
	300	Maharajganj road ...	281 8 4	
	50	Tekari road ...	38 10 6	
	2,000	Rapid repairs to district roads ...	1,764 2 8	
		Maintenance of district roads ...	203 6 6	
		Maintaining trees ...	85 8 0	
			12,123 1 10	
		Less refunds ...	20 0 0	12,102 1 10
Establishment ...	5,000	Establishment on works ...	4,820 12 4	
Ditto ...	1,300	Minor establishment under Committee ...	120 0 0	4,940 12 4
Tools and Plant ...	430	Tools and plant ...	854 0 0	854 0 0
Refunds ...	.....	Refunds ...	.....	.....
		Total Expenditure ...	.....	28,910 4 6

DETAILS OF ESTABLISHMENT.

* Office clerk ...	Rs. A. P.
Road cess clerk attached to the Patna Commissioner's office ...	180 0 0
Hasnah toll mohurir ...	2100 0 0
	64 0 0
Total ...	344 0 0
+ Establishment of Public Works Department ...	4,820 12 4
‡ Duffadar ...	120 0 0

a Subsequently refunded and shown in the accounts of 1876-77.

Memorandum showing the Actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Gya District Road Fund in the Gya treasury.	446 9 5		
Cash in hand of the Deputy Magistrate of Nawada ...	24 15 9		
Ditto ditto ditto of Aurungabad ...	385 13 6		
Ditto ditto ditto of Jehanabad ...	225 5 6		
		1,082 12 2	

Memorandum showing in Detail the Balance at Credit of Deposit on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Transferred from credit refunds ...	60 14 8		
Ditto ditto ...	60 4 0		
		121 2 8	

Memorandum showing in Detail the Amount of Outstanding Advances on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Public Works in the Gya treasury	34 11 9		
Amount due by contractors ...	.....	
		34 11 9	

No. 95, dated Arrah, the 22nd February 1877.

From—W. S. WELLS, Esq., Magistrate and Chairman, Road Cess Committee, Shahabad,

To—The Commissioner of the Patna Division.

I HAVE the honor, in accordance with paragraph 3 of Government circular No. 50 of 1873, to submit the annual report on local improvements for the cess year ending 30th September 1876.

2. The gentlemen marginally named were appointed members of the Committee under

The Magistrate and Collector of Shahabad, Chairman ...	} <i>ex officio.</i>
The Senior Covenanted Officer under the Magistrate and Collector ...	
The Executive Engineer ...	
The Road Cess Deputy Collector ...	
H. C. Levinge, Esq., Superintending Engineer, Sone Circle.	} Zemindars.
C. Fox, Esq., Manager, Doonraon Raj.	
J. Mylne, Esq. ...	
E. Solano, Esq. ...	
K. Mackenzie, Esq. ...	
M. Fox, Esq. ...	
Baboo Ram Coomar Singh ...	
" Hurbun Sahoy, Pleader.	
" Hurihur Sarun Singh ...	
" Mahabeer Pershad ...	
" Birj Behari Pershad ...	} Traders.
" Kunkur Singh ...	
" Shanker Doyal Singh ...	
" Boij Nath Sahoy ...	
Meer Mahomed Jan ...	
Moulvie Taki Uddin Ahmed ...	
Syed Mahomed Abdul Hajee, Manager, Court of Wards.	
Quazee Mahomed Yahoar Alam, Pleader.	
Baboo Sant Pershad, Pleader and Zemindar.	
" Boij Nath Pershad ...	
" Bhugwan Dass ...	
" Tulshi Sahoo, of Golundi ...	

sections 49 and 51 of Act X of 1871 by Government notification dated 14th July 1875. Messrs. Levinge and C. Fox, however, left India for Europe early in the year under report. Mr. Mackenzie has stated his inability to work as a member on the District Committee owing to the distance of his place of residence from the sudder station, and Mr. Solano has virtually left the district preparatory to proceeding to Europe. There were 22 effective members of this list who left, of whom only four were holding salaried offices under Government.

It should be assumed that these gentlemen have resigned on the dates they leave the district for an absence of say over three months,

otherwise it will be simply impossible, with the names of a number of ineffective members, to obtain a legal quorum, as one-third of the roll *must* be present to form it.

The Road Cess Act, X of 1871, was only extended to this district in August last.

3. Three meetings were held during the year, the last two of which were fairly attended; but the following members failed to be present at *any* of the meetings:—

Baboo Hurihur Sarun Singh.	Baboo Kunkur Sing.
" Mahabeer Pershad.	" Tulshi Sahoo.
" Birj Behari Pershad.	Moulvie Taki Uddin Ahmed.

Some order should be published definitely ruling that an absence from two consecutive meetings, unless some valid ground of absence is furnished, should render the absentee's name liable to be erased as ineffective.

4. The meetings were legally convened, ten days' notice being given in each case, and the business to be transacted was duly notified. In the case of the last meeting, when full rates were imposed for the ensuing year, the statements of proposed expenditure were translated into the vernacular of the district and circulated among the native members of the Committee before the meeting. The Committee, taking into consideration the very large amount of work needed in the district, the deplorable condition of means of communication, consisting merely of fair-weather roads impassable after any heavy rain, the fact that 1 per cent. was already assessed under the original perpetual settlement, and by Government was allowed to be absorbed in the present cess, unanimously voted full rates.

5. The proceedings of the several meetings were duly recorded, and the prescribed accounts and registers, as well as the pass-book with the treasury officer, have been regularly kept. Both the Road Fund and the District Engineer's offices were inspected during the year by the Examiner of Public Works Accounts, Bengal, and found to be in a satisfactory state.

6. In December 1875 the Public Works Department district charge was abolished, and the Executive Engineer, Mr. McNamara, reverted to his appointment of District Engineer. The appointment of an upper and lower subordinate establishment for the efficient control of all district works is in progress. It has been proposed to divide the district charge into four sub-divisions, corresponding with the existing civil sub-divisions, and to have an upper subordinate in each, with sub-overseers under him at the rate of one to

* Upper Subordinates.

Baboo Jowahir Lal.
" Sook Lal.
" Bama Chura.

Sub-Overseers.

Baboo Bani Prasad.
" Goberden Lal.
Accountant.
Baboo V. Rungiah Naidoo.

every hundred miles of road. The nominations* have already been approved by Government, as per letters Nos. 2870E and 3517E, dated respectively 5th May and 11th November 1876;

and a further list of candidates will shortly be submitted for approval.

7. The works executed during the year are detailed in the accompanying statement, and consist mostly of annual repairs to roads and bridges. Only the most urgent repairs were executed, owing to the very impecunious condition of the Road Cess Fund. Government having allowed no grant, and, on the contrary, having demanded payment of Rs. 4,000 incurred during the famine, and having stopped payment of the 1 per cent. under the permanent settlement, there was an interregnum until the first cess under the Act was paid in at the commencement of last month only, and we positively had nothing to pay for the fair-weather repairs to be taken in hand at the close of the rainy season. For the current year we borrowed funds, and the District Engineer had to exercise the greatest discrimination to make his limited resources cover as much ground as possible, and in this his thorough acquaintance with the district stood him in great stead.

The annual superficial repairs of the past year, which comprise an important item in a system of fair-weather roads, were commenced immediately on the cessation of the rains, and the principal roads were made practicable for wheel traffic earlier in the season than has been done for many years past. In this work the sub-divisional officers of Buxar and Sasseram, Messrs. Haggard and Jones, and in the Bhabua sub-division Baboo Chunder Siker Banerjee, rendered good service.

In the Sasseram sub-division the Tarra Chandi Pass, on the important road leading to the south *via* Tilhotoo, was greatly injured by the extraordinary flood of the Kao nuddee which prevailed in July 1875. This pass is the only direct outlet to the south from Sasseram, and is bounded on one side by a precipitous hill and on the other by the Kao nuddee.

On the side of the nuddee the roadway was protected by a stone parapet wall, which had withstood all floods since its construction in 1855; but on this occasion the water overtopped the roadway at a point above the wall, and, rushing down the pass, swept everything before it, destroyed the parapet wall, and washed away the artificial roadway down to the natural rock, which stood out in a series of irregular terraces, quite impracticable for traffic of any kind. The foundation of the artificial roadway consisted of large boulders and stones, some of them weighing 14 cwt. each, and these were carried away bodily. In the repairs it has been endeavoured to make the roadway independent of the parapet wall, which was meant originally to act as a barrier between the nuddee and the roadway; and with this view breast walls laid in mortar have been constructed at convenient distances on the natural rock, abutting against which is heavy stone packing with a cut up stream, as has been done on the apron walls of the Sone anicut, finished off with stone chips and earthwork just sufficient to form a smooth roadway. The work cost Rs. 1,333.

Also the *Dhuakund*, or waterfall bridge, was seriously damaged by the same flood. This is a beam-bearing bridge of two bays, each 23 feet span, with massive stone abutments and piers 30 feet high. It had withstood all previous floods since its construction in 1855; but the present flood washed away the masonry flooring of the eastern bay and scoured the bed to a depth in places of 8 feet below the foundations of the abutment and pier. The bottom of the masonry stood 8 feet above the bed of the nuddee; the approaches, too, were all partly cut away, and the bridge remained in a perilous condition. Mr. McNamara carefully considered whether the waterway of the bridge should not be increased; but the funds at our disposal were insufficient for the purpose, and reference on the subject might have entailed delay, of which the case would not admit, so he decided to protect the bridge as it stood, and with this view Mr. Levinge, the Superintending Engineer of the Sone works, who was also a member of the Committee, fully concurred. The entire cost of the work has been Rs. 2,366,

and I think the rates will compare favourably with any in the district. The work, too, was tried by a pretty severe flood of the Kao, which came down almost before the work was completed. The abutment and pier were carefully underpinned to a depth of 10 feet, and the flooring lowered proportionately, as was done, the District Engineer informs me, most successfully to some of the railway bridges in this district after the extraordinary flood of the Sone in 1864. Also the approaches have been protected by retaining walls, and it is believed that the structure is now stronger than ever.

The remaining works in the district consist chiefly of ordinary repairs, and call for no special remark.

The total expenditure on works amounts to Rs. 35,903, and the corresponding expenditure on executive establishment to Rs. 8,231, equal to 22·9 per cent. The cost of establishment on "Collection of revenue and Committee's control" amounts to Rs. 1,311. Besides these there is an item of Rs. 2,656 as contribution to Public Works Department establishment for 1874-75, which was paid into the treasury in accordance with Controller of Public Works Accounts, Bengal, No. 12103, dated 6th September 1875. It is to be noted that this item does not apply to the percentage of establishment for the year under report.

8. Besides the inundation of the Kao, just referred to, there was a high flood of the Sone in July last, nearly similar to those of 1864 and 1867, fully described in the published reports by the District Engineer, Mr. McNamara.

The Chupra and Arrah road was almost entirely covered by the flood, and a good sized boat might have sailed over it; but it emerged from the retreating waters with very little injury, except to the temporary bridge at Muttiah, the northern abutment of which was undermined, and to the bed of the Nuddi under the large Burhara bridge, which has been scoured somewhat considerably, and will need repairs during the ensuing year.

The list of rates and quantities of labour and materials for the several descriptions of work required in the district has been carefully compiled, and is being further elaborated by Mr. McNamara with reference to the requirements of the several sub-divisions, which will prove very useful to Sub-Committees and sub-divisional officers.

9. The rates for the principal works executed during the year are as follows:—

Sasseram Sub-Division.

	Rs.	A.	P.	
Rubble-stone masonry in lime mortar ...	15	0	0	per 100 c. ft.
Stone-packing ...	6	0	0	" "
Earthwork, excavation, and rough dressing ...	1	8	0	per 1,000 "
Turfing ...	1	4	0	" s. ft.

Arrah Sub-Division.

Brickwork in lime mortar ...	20	0	0	per 100 c. ft.
------------------------------	----	---	---	----------------

10. The works proposed for the current year have been adopted by the District Engineer and myself in consultation with the Magistrates in charge of the several sub-divisions where there are branch Committees, and with due regard to the funds contributed by the respective sub-divisions. Several works of importance have necessarily been omitted, and amongst them, I regret to say, are those commenced as relief works during the late famine, and referred to specially by my predecessor in the annual report on local improvements for the year 1874-75.

It is most desirable that these works should be undertaken next year and completed as soon as possible. Besides the ordinary annual repairs, it is proposed during the present year—

- (1) In the Bhabua sub-division, to complete the bridging and to metal the eight miles of road leading from Mohanea on the grand trunk road to Bhabua, the head-quarters of the sub-division. This work has been recommended by successive Magistrates, and has only remained in abeyance until funds were available. At present the sub-division is almost inaccessible during the rains, and the proposed metalling will complete the connection by a metalled road of the head-quarters of the sub-division with the railway at Zumaneeah.

- (2) In the Buxar sub-division it is proposed to improve the road from Ruggonathpore to Serayah, *via* the important villages of Bugaind and Chowgain. This work is recommended in the list of feeder roads suggested by the Railway

* No. 2720R, dated 12th November 1875.

Company's officers, referred to in the resolution* of the Government of India in the Public Works Department, received with letter No. 1246, dated 9th March last, from the Secretary to the Government of Bengal in the Public Works Department, received with your endorsement No. 59J (circular), dated 15th idem.

- (3) In the Sasseram sub-division it is proposed to restore the road from Nasrygunge to Dehree to its original height, in continuation of the remainder of the road which was raised as a relief work; also to similarly raise the portion of the Sasseram and Arrah road preparatory to metalling. The necessity for this work has been strongly urged for many years past, and Mr. Metcalfe, the late Officiating Commissioner, when visiting the district in July last, drew particular attention to it.

- (4) In the Arrah sub-division the principal work will be the continuation of the above road.

The surveys of these roads have been completed, and the detailed plans and estimates will shortly be submitted for approval.

11. In one of the divisional reports published last year, attention was drawn to the omission by district officers to report on the manner in which the District Engineers had conducted their duties. But as this report is usually published *in extenso* in the *Gazette*, I am of opinion that such remarks should be separately appended, as it might not always be deemed advisable to make them public. As regards Mr. McNamara, his very intimate acquaintance with the district has been most useful to the Committees and to myself; and his energy, experience, and skill, have all tended to make the small funds available cover a large amount of absolutely necessary work. He has personally inspected and supervised everything that has been done, and surveyed and estimated all that we shall be able to undertake for some time to come. He has, moreover, demarcated most of the public roads, and has been of the greatest use in assisting me to determine and arrest encroachments. He has spared himself no personal inconvenience and trouble, so that in most instances matters have been amicably settled.

No. 6—Part I.

SHAHABAD DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance on 1st October 1875 ... { Cash in hand { Advances outstanding ...	16,381 13 7 3,135 12 3				790 0 0
Deduct balance at credit of deposits ...	19,517 9 10 58,629 10 11				521 2 10
		-39,112 1 1			1,311 2 10
<i>Receipts of the year.</i>					
Revenue under Road Cess Act, X ... { Cess on lands ... of 1871 ... { " on mines, railways, &c. { " on houses ... 9,339 3 1 Deduct remission of ... road cess fines ... 4,725 8 7					
Road cess leviable otherwise than under District Road Cess Act ...	4,513 10 6 13,750 11 2	4,513 10 6 13,750 11 2			1,695 8 3
Receipts from tolls ... { Road tolls { Ferry tolls ... 8,409 12 9 Deduct refund made to Magistrate of Gys, being half share of Some Ghat collections 1,115 0 0					33,042 0 1
Canal or river tolls ...	7,294 12 9	7,294 12 9			10,887 7 1
Grants-in-aid from Provincial Reserve Fund ...	63,458 7 8	63,458 7 8			1,165 0 9
Sale of produce and stores ...	92 1 1	92 1 1			48,101 3 0
Fines ...	267 3 4	267 3 4			
Miscellaneous ...	673 6 0	673 6 0			
Total income ...		90,050 4 6			2,837 0 5
Grand Total ...		50,938 3 5			50,938 3 5
<i>On Collection of Revenue and Committee's Control.</i>					
Establishment ...					
Contingent charges ...					
<i>Outlay on District Works.</i>					
Original works ... { Roads and bridges 1,695 8 3 ... { River and canal works ...					
Repairs ... { Roads and bridges 32,953 3 1 ... { River and canal works ... Ferry ... 88 13 0					
Arrears.—Contribution to P. W. D. establishment employed in 1874-75 on farming works ...					33,042 0 1
Establishment and traveling charges ...					2,656 0 0
Tools and plant ...					8,231 7 1
Total outlay to be passed ...					1,165 0 9
Balance on 30th September 1876 { Cash in hand { Advances outstanding ...					2,397 10 8
Deduct balance at credit of deposit ...					5,921 9 10
					8,319 4 6
					5,482 4 1
Grand Total ...					2,837 0 5

W. S. WELLS,
Chairman, District Road Committee.

No. 6—Part II.
SHAHABAD DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76, to accompany the Annual Account for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
Revenue under Act X of 1871.	Rs. 1,500	Fines	4,513 10 6	4,513 10 6
Road cess leviable otherwise than under the District Road Cess Act.	15,721	Road cess at 1 per cent. on revenue	13,750 11 2	13,750 11 2
Receipts from ferry tolls.	2,050	Ferry collection of Ekouna Dhusura ghât	1,748 14 5	
	700	Ditto Koilwar do.	508 5 4	
	1,800	Ditto Luchmun Chupra do.	1,832 10 8	
	500	Ditto Sinha do.	489 7 8	
	575	Ditto Korwa Bingaon do.	696 6 8	
	140	Ditto Dhusdrah do.	118 5 4	
	225	Ditto Buheera do.	131 4 0	
	800	Ditto Surowdah do.	533 5 4	
	1,200	Ditto Nasreegunge do.	870 10 0	
	510	Ditto Puroree do.	539 12 0	
	650	Ditto Badoo do.	125 0 0	
	120	Ditto Mahomedpur do.	100 0 0	
	110	Ditto Durebut do.	90 15 9	
	290	Ditto Telothoo do.	167 10 3	
		Ditto Kuruninassa do.	457 1 4	
			8,409 12 9	
		Deduct refund made to Magistrate of Gya, being half share of Sone Ghât collections	1,116 0 0	7,294 12 9
Grants-in-aid from Provincial Reserve Fund.	11,168	Grants-in-aid sanctioned as per Bengal Government, Public Works Department's resolution No. 1242, dated 9th March 1876	54,789 7 8	
		Grants-in-aid sanctioned as per Bengal Government, Public Works Department's resolution No. 531, dated 29th January 1876	6,160 0 0	
		Grants-in-aid sanctioned as per Bengal Government, Public Works Department's notification No. 364, dated 20th July 1875	2,500 0 0	
			63,458 7 8	63,458 7 8
Sale of produce and stores.	.....	Sale of produce and stores	92 1 1	92 1 1
Fines ... ..	.....	Fines	267 3 4	267 3 4
Miscellaneous	660	Fees of staging bungalows	673 6 0	673 6 0
		Total income	90,050 4 6	
		EXPENDITURE.		
		Establishment.	Rs. A. P.	
On collection of revenue and committee's control.		1 Head writer at Rs. 40	520 0 0	
		1 Writer in foudzari at Rs. 15	105 0 0	
		1 Writer attached to Commissioner's office	100 0 0	
		1 Chuprassee at Rs. 5	65 0 0	
			790 0 0	
		Contingencies	521 2 10	1,311 2 10
		OUTLAY ON DISTRICT WORKS.		
		Roads and Bridges.		
Original works	1,500	Raising Seereya and Purunda road	7 3 2	
		Constructing temporary bridges on Bickram and Sasseram road	653 14 2	
		Compensation land	1,034 6 11	1,695 8 3
Repairs	1,450	Repairing Koelwar to Chowsah road	1,533 4 7	
	2,180	Ditto Koelwar to Rehtas do.	2,211 12 0	
	450	Ditto Peeroo to Beheea do.	831 8 6	
	1,560	Ditto Sasseram to Arrah do.	2,149 8 6	
	210	Ditto Sinha to Beheea do.	234 14 6	
	220	Ditto Sinha to Arrah do.	356 14 4	
	330	Ditto Bararaha to Arrah do.	445 13 0	
	105	Ditto Keshopur to Kaemnagar road	99 5 5	
	1,200	Ditto Doornoon to Nasrigunge do.	1,094 5 9	
	840	Ditto Nowanagar to Arrah do.	871 13 8	
	475	Ditto Sahar to Arrah do.	430 10 1	
	120	Ditto Jugdishpur to Bibigunge do.	54 3 4	
	360	Ditto Ukhgaon to Arrah do.	284 10 5	
	150	Ditto Koelwar to Burhara do.	252 11 6	
	580	Ditto Bickram to Purssoothooa do.	652 13 2	
	300	Ditto Kochus to Sasseram do.	478 11 9	
	350	Ditto Doorgawti to Kurunassa do.	235 13 4	
	280	Ditto Bhudooah to Kurunassa do.	184 13 4	
	180	Ditto Bhugwanpur to Bhudooah do.	180 0 0	
	270	Ditto Mohuneah to Bhudooah do.	528 12 6	
	280	Ditto Bhugwanpur to Hatta do.	243 8 0	
	535	Ditto Mohuneah to Chowsah do.	601 4 5	
	240	Ditto Doorgawti to Chynepur do.	240 0 0	
	230	Ditto Dinara to Buxar do.	103 13 2	
	600	Ditto Chowsah to Busuhsee nuddee do.	538 9 8	
	165	Ditto Doornoon to Bulia Ghât do.	123 11 2	
	930	Ditto Soorya to Khyree do.	486 2 2	
	.....	Ditto Chowsah to Chowsah railway station	181 3 3	
	280	Ditto Nynjore to Sureya do.	259 0 1	
	105	Ditto Burora to Nonore do.	570 6 0	
	195	Ditto Sasseram to Telothoo do.	397 5 2	
	300	Ditto Sabrabad to Singpur do.	305 9 8	
		Carried over	20,536 4 8	3,006 11 1

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward	20,538 4 8	3,006 11 1
		EXPENDITURE—(concluded).		
		Roads and Bridges—(concluded).		
Repairs—(concluded).	100	Ditto Amra to Chilibibi	107 15 7	
	50	Ditto Tilari to Seckree	43 10 9	
	100	Ditto Ramghur to Noonan	95 5 0	
	200	Ditto Bekrurungee Serai	200 0 0	
		Ditto Bhubooh sub-division inspection bungalow	242 0 0	
	300	Ditto staging bungalows	268 10 0	
	500	Ditto road chowkees	500 0 0	
		Ditto village tracks	1,937 11 0	
		Culverts and Bridges.		
	3,285	Repairing bridges in Arrah sub-division	901 0 1	
	6,500	Ditto Sasseram ditto	2,752 1 3	
	1,400	Ditto Bhubooh ditto	1,082 4 0	
	500	Ditto Buxar ditto	459 2 4	
	500	Planting trees	149 0 0	
	1,500	Repairing Arrah and Bararaha road	1,087 15 10	
	500	Ditto Jehanabad to Khyree	500 0 0	
	1,425	Ditto Bickram to Sasseram	1,141 8 10	
	3,400	Ditto Nasriganje to Doornoon	1,750 13 11	
		Ditto Sasseram to Makur	712 2 2	
		Ditto Gurbinee to Behita	325 8 1	
		Ditto Bhubooh to Jehanabad	470 5 1	
		Metalling road from Arrah railway station to Ganzy	1,835 0 10	
		FERRIES.	32,958 3 1	
	100	Repairs to Kaemngur ferry boats	88 13 0	
		Arrears for 1875-76, being contributions paid into the treasury on account of Public Works Department establishment employed in famine	2,056 0 0	33,042 0 1
		Executive Establishment.		
		1 District Engineer at Rs. 500	4,823 12 11	
		1 Overseer at Rs. 100	251 9 9	
		1 " " 100	900 0 0	
		1 " " 80	67 11 10	
		1 " for 2 months, at Rs. 65	130 0 0	
		1 " for 1 month, " 80	80 0 0	
		2 Sub-Overseers at Rs. 20	380 0 0	
		ditto for 3 months at Rs. 20	120 0 0	
		1 Jamadar at Rs. 10	110 0 0	
			6,845 2 6	
		District Engineer's Office Establishment.		
		1 Accountant at Rs. 70	684 3 1	
		1 2nd clerk " 35	315 0 0	
		1 Draftsman " 25	244 5 8	
		2 Chuprassees " 5	97 11 10	
			1,341 4 7	
		Travelling charges	45 0 0	
			10,887 7 1	
Tools and plant	600	Tools and plant	1,165 0 9	
		Total expenditure	48,101 3 0	

SHAHABAD MAGISTRACY, ROAD FUND OFFICE, ARRAN,
The 22nd February 1877.

W. S. WELLS,
Chairman, District Road Committee.

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Shahabad District Road Fund in the Shahabad treasury on the 30th September 1876	2,397 10 8	2,397 10 8	

Memorandum showing in detail the Balance at Credit of Deposit on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Baboo Sookh Lall, overseer	69 13 4		
Sub-Divisional Officer, Sasseram	271 5 1		
J. Mylne, Esq.	202 4 0		
J. Newband, Esq.	180 10 10		
W. Smith	1,222 7 0		
Refund	3,545 11 10	5,482 4 1	

Memorandum showing in detail the Amount of Outstanding Advances on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Public Works Department	500 0 0		
Bunse Lall, sub-overseer	17 4 10		
Sub-Divisional Officer, Buxar	1,895 15 10		
C. Fore, Esq.	48 0 0		
Mrs. Smal	0 5 0		
Sohba Sahoo	250 0 0		
Sub-Divisional Officer, Bhubooh	365 0 3		
District Engineer, Shahabad	1,083 0 5		
Chunee Lall	40 0 0		
Pergash Ram	40 0 0		
Carried over	4,010 10 4		

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Brought forward	4,019 10 4		
Ram Phull Singh	63 8 8		
Gokul Singh	34 11 3		
Bugrit Ram	100 0 0		
Ramhit	95 0 0		
Bhugwan Sobai	2-9 7 6		
Bhoali Lall	405 0 0		
Tomba	100 0 0		
Goburdhan Lall, sub-overseer	7 4 1		
Bhunjun Singh	43 11 0		
Abelak Chowbay	380 0 0		
Furman Singh	24 3 6		
Jecto	54 13 6		
Jectun	23 0 0		
Mr. Mackenzie	11 4 0		
Ram Sarun Singh	100 0 0		
Seobknund	95 0 0		
Lall Behari Kundoo	75 0 0		
		5,921 9 10	

W. S. WELLS, Chairman, District Road Committee.

No. 47, dated Mozufferpore, the 13th February 1877.

From—C. F. WORSLEY, Esq., Offg. Magistrate of Mozufferpore,
To—The Commissioner of the Patna Division.

I HAVE the honor to submit the following annual report on the operations of the District Road Fund during the past year from the 1st October 1875 to 30th September 1876.

2. There were five meetings of the District Road Committee during the year, all of which were attended by a quorum.

3. The following table shows the names of the members and the number of meetings which each member attended :—

NAMES OF MEMBERS.	Number of meetings attended.	Number at which absent.	Total number of meetings.
C. F. Worsley, Esq., Offg. Chairman	4	1	5
G. J. B. T. Dalton, Esq., Vice-Chairman	1	4	5
A. C. Tute, Esq., Vice-Chairman	2	3	5
Moulvie Abdool Jubbar, Road Cess Deputy Collector	5	.....	5
Baboo Madhub Chunder Rai, Executive Engineer	4	1	5
" Bishendeo Narain Sahee	.....	5	5
Syed Mahomed Tukee Khan	3	2	5
Baboo Nuthoo Lall Chowdhry	3	2	5
G. Toomey, Esq.	1	4	5
R. Brown, Esq.	2	3	5
F. Collingridge, Esq.	1	4	5
T. Fraser, Esq.	2	3	5
H. Studd, Esq.	.....	5	5
H. Manners, Esq.	1	4	5
G. C. Swaine, Esq.	1	4	5
Baboo Hukhoree Chowdhry	4	1	5
" Jali Ram Marwaree	2	3	5
" Luchee Ram Marwaree	2	3	5

From the above it will appear that almost all the members took more or less interest in the discharge of their duties.

The estimate of income and expenditure for the year under review was prepared by the Magistrate and Chairman in consultation with the Executive Engineer, and, on being approved of by the committee held on the 8th November 1875, was submitted for sanction to the Commissioner on the 17th idem.

In this estimate the receipts, inclusive of the estimated balance on the 1st October 1875, were estimated at Rs. 1,98,037, and the expenditure at Rs. 1,96,217. The difference between the estimated receipts and disbursements on each head and the actual figures will appear from the annual account.

No cess under the Road Cess Act was levied during the year under review. The chief sources of income were ferry tolls, one per cent. road cess, grant-in-aid, sale of produce and stores, staging bungalow collections, refunds, and other minor items of receipts, as detailed in Part II of the annual account. There was also at the end of September 1875 a balance of Rs. 1,90,787-1-1 in the treasury.

In March 1876 Rs. 14,43,481-12-6 were allotted to this district by Government for the adjustment of the sums drawn by the Executive Engineer of Durbhunga and Mudhoobunnee divisions for relief works up to June 1874, which were all along shown in the accounts as debit balance against the District Road Fund.

During the year 1875-76, therefore, the gross amount available for expenditure, minus debit balance against the fund, amounting to Rs. 14,56,017-0-7, was Rs. 2,49,500-8-1.

On the expenditure side, the charges under head collection of revenue show an increase over the amount estimated for. This is attributable to the inclusion in the account of the last year of the establishment charges of the road cess and committee's offices for the month of September 1876, which should have been debited in the account of the current year had not the Dusserah vacation intervened.

No new works of any importance requiring comment were undertaken during the year under notice. With the exception of ordinary repairs to all the existing roads, most of which

were under charge of the managers of indigo factories, who took great interest in looking after the repairs, the whole of the work under the committee was done by the agency of the District Engineer, under whose immediate orders the services of our local overseer and sub-overseer were placed.

In maintaining existing roads and repairing bridges and drains Rs. 32,672-3-2 were incurred during the year. The total expenditure under repairs, inclusive of staging bungalow and other charges, as detailed in Part II of the annual account, amounts to Rs. 36,168-8-6, being less than the amounts estimated for by Rs. 13,150-7-6.

The outlay in original works amounted to Rs. 11,523-1-5. The greater portion of this sum was spent on relief works undertaken during the late famine, and accounted for in this year's account. The only original works of importance undertaken during the year were the completion of the metalling of the first three miles of the Hajee pore road and collection of materials for metalling the last three miles of the same road. The estimate for the latter work, amounting to Rs. 11,335, has been received back, duly sanctioned by Government, in December 1876, but the work was undertaken in the beginning of the current year in anticipation of sanction.

The Town Fund Committee of Hajee pore have contributed Rs. 1,036 for metalling one mile of the road which falls within the town limits; the remaining charge will be borne by the District Road Committee.

Rs. 5,700 on account of the collection of the ferries lying between this and the Sarun district, allotted by the Commissioner under orders of the Government, conveyed in letter No. 1009, of the 23rd February 1872, were remitted to the Magistrates of Sarun and Patna during the year. Out of this sum, Rs. 4,270 was included in the quarterly return ending 30th June 1876; but as the Examiner of Public Works Accounts has adjusted the sum by reducing the ferry collections of the quarter by that amount, consequently the whole transaction was not shown on the expenditure side of the annual account: but it was adjusted by reducing the net proceeds of ferries by Rs. 5,700 in Part II of the annual account: hence there will be a discrepancy between the total of the quarterly returns and the annual account.

The details of expenditure under head refunds, tools and plant, in Part II of the annual account, amounting to Rs. 86,645-13-10, will speak for themselves, and therefore need no comment.

There will appear a large saving under head establishment in comparison with the amount (Rs. 10,020) sanctioned and that expended (Rs. 2,380-5-2) during the year. This is attributable to the fact that there was no District Engineer appointed during the last year. The person nominated for the post of District Engineer, subject to the approval of the Chief Engineer, in December 1875, was considered by Government as eligible for the grade of overseer; but the committee afterwards having expressed a desire to secure the services of a competent man of higher grade on a larger salary than that at first proposed, and with reference to Commissioner's order No. 234J. Cir., dated 26th August 1876, on the subject of appointing a District Engineer and subordinate establishments, nominated Mr. A. J. Oldham, Assistant Engineer, 2nd grade, attached to the Gunduck Survey, as District Engineer, subject to the sanction of Government, on a salary of Rs. 800 per mensem, rising to Rs. 1,000 in two years, and applied to Government for the transfer of his services from the Public Works Department, Irrigation Branch, to local works. But the Government, in their letter No. 3521E., dated 13th November 1876, disapproved of Mr. Oldham's nomination, on the ground that he had had little or no experience in the construction of roads and bridges. Thereupon the committee, on the 4th December 1876, nominated Mr. H. W. Stevens, at present Superintending Engineer of Raj Durbhunga, to the said appointment of District Engineer, and expressed an opinion that he was as good an officer as could possibly be selected for the appointment, but no sanction has yet been received.

Thus the total expenditure during the year under report was Rs. 1,45,110-10-8, being less than the amount estimated for by Rs. 51,106-5-4.

The estimate for the ensuing year, 1876-77, was prepared in the month of July 1876. This estimate was unanimously passed by the committee, and has been approved by the Commissioner. The estimated receipts are Rs. 2,07,062, and the estimated expenditure on works and establishments Rs. 2,00,837. It is not necessary to dwell on this estimate at present, as it will properly form matter for next year's report; but in conformity with Government order No. 3857, dated 23rd July 1873, the committee beg to state that they propose to do almost all the works incorporated in the budget estimate above referred to.

On the recommendation of certain members of the District Road Committee, the zemindaree road, from a place called Pilkee to Sunkura Fareed, about four miles in length, joining the Poosah Road at Pilkee, was included in the list of the existing district roads, as it will be a feeder road to the Tirhoot State Railway station now being built at Sunkura Fareed, and Rs. 100 was provided in the budget estimate for the current year for keeping it in good order.

The want of a separate office for the transaction of business having been greatly felt, the committee unanimously voted for the construction of a road cess office, at a cost of Rs. 5,000, which sum, however, was provided for in the current year's estimate. In the course of this year the committee expect to have their own office built in close proximity to the Collector's office.

In conclusion, I beg to state that no special assistance was given by zemindars in the way of giving lands for works executed during the year, nor was there any necessity to call for such special assistance.

The sub-divisional officers rendered themselves useful by inspecting the roads in their sub-divisions, and bringing to notice anything requiring immediate attention and orders.

No. 6—Part I.

MOZUFFERPORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs. A. P.	Rs. A. P.	On Collection of Revenue and Committee's control.	Rs. A. P.	Rs. A. P.
Balance on 1st October 1875...	...	1,97,087 1 1	Establishment ...	...	8,169 4 3
{ Cash in hand	24,072 3 5	Contingent charges ...	...	223 9 6
{ Advances outstanding	2,21,159 4 6			
Total	14,93,740 5 6	<i>Outlay on District Works.</i>		8,392 13 9
Deduct balance at credit of deposits			
			
<i>Receipts of the year.</i>					
Road cess leviable otherwise than under the District Road Cess Act	100 10 1	Original works ... { Roads and bridges ...	...	8,969 9 0
Receipts from tolls—Ferry tolls	64,543 6 8	{ River and canal works ...	...	...
Grants-in-aid from Provincial Reserve Fund	13,63,481 12 6	{ Roads and bridges ...	...	...
Sales of produce and stores	160 15 0	{ River and canal works ...	...	...
Fines and refunds	552 5 5	{ Ferries ...	...	...
Miscellaneous	2,719 0 6	Repairs ...	...	31,645 1 7
	Establishment ...	...	2,380 5 2
	Tools and plant ...	...	1,199 6 3
			46,194 6 0
			54,587 3 9
	Total outlay to be passed ...	...	...
	Balance on 30th September 1876 { Cash in hand ...	...	1,09,856 11 2
	{ Advances outstanding on account of P. W. Dept ...	...	508 14 3
	{ Other advances outstanding ...	...	47,291 15 0

	Deduct balance at credit of deposits ...	...	1,56,639 11 11
			52,249 14 6
Total Receipts	14,31,558 2 2			1,04,389 13 5
GRAND TOTAL	1,55,977 1 2	GRAND TOTAL ...	...	1,55,977 1 2

MOZUFFERPORE MAGISTRACY, }
 The 13th February 1877.

C. F. WORSLEY,
 Offg. Magistrate and Chairman.

No. 6.—Part II.

MOZUFFERPORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1875-76, from 1st October 1875 to 30th September 1876, to accompany the Annual Account for the year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Others cesses ...	250 0 0	Road cess leviable otherwise than under the District Road Cess Act ...	100 10 1	100 10 1
Receipts from ferry tolls.	9,300 0 0	Realized from sale of Koonhura, Beroo, Bunkur, and Sookwarpo ferry ...	8,898 8 0	
	3,100 0 0	Realized from sale of Puthra Sawaich ferry ...	3,385 15 5	
	2,700 0 0	Ditto ditto Simrah Jalalpore ...	2,679 8 0	
	1,800 0 0	Ditto ditto Madhopore Bungra ...	1,361 14 6	
	3,500 0 0	Ditto ditto Sohansee ...	3,656 7 4	
	4,000 0 0	Ditto ditto Sohagpore ...	3,870 15 10	
	7,500 0 0	Ditto ditto Rewah ...	2,753 12 0	
	2,700 0 0	Ditto ditto Bulha Busuntah ...	3,200 0 0	
	3,000 0 0	Ditto ditto Manbishoonpore ...	4,637 0 0	
	6,800 0 0	Ditto ditto Koorleyah ...	6,800 14 4	
	4,800 0 0	Ditto ditto Bhusrah ...	4,550 0 0	
	5,700 0 0	Ditto ditto Hathowree ...	4,651 1 0	
	4,200 0 0	Ditto ditto Tajpore Toorkee ...	2,987 4 0	
	6,900 0 0	Ditto ditto Gyghuttee ...	5,659 9 6	
	1,900 0 0	Ditto ditto Akburpore Bukchee ...	615 8 0	
	1,800 0 0	Ditto ditto Mohowah Ram Rai ...	1,738 4 0	
	2,750 0 0	Ditto ditto Gooriah ...	2,764 0 0	
	1,350 0 0	Ditto ditto Mownah Sebwhah ...	1,335 8 0	
	350 0 0	Ditto ditto Jutkewlee Shampore ...	350 14 3	
	800 0 0	Ditto ditto Peroyee ...	577 8 0	
	1,100 0 0	Ditto ditto Moorsund Uthree ...	617 13 4	
	900 0 0	Ditto ditto Bishunpore Onraie ...	746 4 0	
	300 0 0	Ditto ditto Doomrah ...	266 0 0	
	350 0 0	Ditto ditto Sonbursah ...	399 1 2	
	50 0 0	Ditto ditto Lalgurh ...	104 8 0	
	1,450 0 0	Ditto ditto Munjary ...	1,081 0 0	
	50 0 0	Ditto ditto Bunjuria ...	89 4 0	
	.....	Ditto ditto Mohila Khuraree ...	300 0 0	
	.....	Ditto ditto Chuekwah Goodar ...	20 0 0	
	.....	Ditto ditto Sydepore Poosah ...	200 0 0	
	.....	Ditto ditto Chuckburnah ...	15 0 0	
	.....	Deduct amount remitted to the Magistrates of Sarun and Patna on account of ferry collections allotted to those districts ...	70,243 6 8	
	78,950 0 0		5,700 0 0	64,543 6 8
Grants-in-aid ...	5,000 0 0	Amount allotted as per Bengal Government notification No. 364, dated 20th July 1875 ...	5,000 0 0	
	.....	Amount sanctioned as per Bengal Government resolution No. 1242, dated 9th March 1876 ...	14,43,481 12 6	
	.....	Less balance of grant-in-aid withdrawn by Government ...	14,48,481 12 6	
	.....		85,000 0 0	13,63,481 12 6
Sale of produce and stores.	250 0 0	Sale of produce and stores ...	160 15 0	160 15 0
Fines and refunds...	.....	Fines and refunds ...	552 5 5	552 5 5
Miscellaneous ...	1,500 0 0	Realized from four staging bungalows ...	996 2 0	
	.....	Amount contributed by the Town Committee of Hajee-pore for metalling the first mile of the road from Hajee-pore ...	1,036 0 0	
	.....	Amount transferred by the Collector from the fund for the improvement of Government and temporarily-settled estates ...	640 0 0	
	.....	Hire of bullocks ...	16 14 6	
	.....	Other receipts ...	21 0 0	2,719 0 6
	85,950 0 0	Total income ...	.....	14,31,558 2 2
		EXPENDITURE.		
		Establishment.		
		District Road Cess Committee's Office Establishment.		
On collection of revenue and Committee's control.	1,200 0 0	Salary of head clerk and accountant at Rs. 100 per mensem ...	1,200 0 0	
	450 0 0	Salary of second clerk at Rs. 40 per mensem ...	520 0 0	
	60 0 0	Ditto chnpassee " 5 " ...	64 12 0	
	.....	Contingent expenses ...	71 7 6	
	1,740 0 0	Carried over ...	1,956 3 6	

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
		Brought forward ...	Rs. A. P. 1,956 3 6	Rs. A. P.
	Rs. A. P.	<i>Road Cess Office Establishment.</i>		
Collection of revenue and Committee's control —(contd.)	720 0 0	Salary of head clerk at Rs. 70 per mensem	718 13 8	
	990 0 0	Register writers " 30 " "	920 14 0	
	510 0 0	Salary of clerks " 25 " "	865 12 8	
	840 0 0	Ditto mohurrirs " 15 " "	975 0 11	
	1,656 0 0	Ditto peons " 6 " "	1,743 6 2	
	1,188 0 0	Ditto two house cess assessors " 50 " "	566 10 8	
		Travelling allowance of ditto " 16 " "	181 5 0	
		Peons of ditto " 6 " "	126 0 0	
		Extra allowance given to the head clerk of the sub-divisional office at Hajeeapore " " "	30 0 0	
		Salary of two peons attached to the sub-divisional office at Hajeeapore " " "	30 9 2	
	240 0 0	Contingent expenses " " "	152 2 0	
		Salary of a road cess clerk attached to the Patna Commissioner's office " " "	120 0 0	
	6,144 0 0	Total ...	6,436 10 3	8,392 13 9
		<i>Roads and Bridges.</i>		
Original works ...	6,000 0 0	Metalling the first three miles of the Hajeeapore road ...	1,573 5 4	
	6,000 0 0	Ditto last three miles of the ditto " "	1,490 0 9	
	1,000 0 0	Raising the Mohan road at different places ...	161 4 5	
	2,500 0 0	Ditto road from Mozufferpore to Poopree ...	386 9 4	
		Minor works " " " " " " " "	7,911 13 7	
	15,500 0 0		11,523 1 5	
		Add advances on relief works struck out from debit refund " " " " " " " "	446 7 7	
			11,969 9 0	
		Deduct credit refund struck out, value of famine grain made over to the Mozufferpore Municipality " " "	3,000 0 0	8,969 9 0
		<i>OUTLAY ON DISTRICT WORKS.</i>		
		<i>Roads and Bridges.</i>		
Repairs ...	1,000 0 0	1. Durbhunga road ...	718 6 6	
	300 0 0	3. Poosah " " " " " " " "	300 0 0	
	1,020 0 0	4. Koorleyah ghât " " " " " " " "	810 0 0	
	3,000 0 0	5. Hajeeapore " " " " " " " "	1,855 0 5	
	1,500 0 0	6. Bhosrah ghât " " " " " " " "	2,944 9 11	
	500 0 0	7. Dulsing Seraie " " " " " " " "	320 8 9	
	1,020 0 0	9. Poopree " " " " " " " "	1,145 13 10	
	680 0 0	10. Rewah ghât " " " " " " " "	297 11 9	
	810 0 0	11. Shahebgunge " " " " " " " "	454 0 0	
	630 0 0	12. Motiharee " " " " " " " "	623 0 3	
	930 0 0	13. Dooriah " " " " " " " "	630 9 3	
	540 0 0	14. Jointpore " " " " " " " "	493 5 2	
	860 0 0	14A. Jointpore continued " " " " " " " "	178 13 0	
	1,410 0 0	15. Mallye " " " " " " " "	1,286 0 0	
	930 0 0	16. Seetamurhee " " " " " " " "	1,046 7 0	
	360 0 0	17. Beisund " " " " " " " "	367 9 0	
	810 0 0	18. Shahpore " " " " " " " "	748 0 0	
	750 0 0	19. Lalgunge " " " " " " " "	644 13 7	
	1,170 0 0	20. Bettiah " " " " " " " "	723 2 4	
	180 0 0	21. Mohidinuggur " " " " " " " "	167 0 0	
	1,000 0 0	22. Sookee " " " " " " " "	868 3 9	
	210 0 0	23. Mohowah " " " " " " " "	189 0 0	
	180 0 0	24. Sohagpore ghât " " " " " " " "	56 0 0	
	880 0 0	25. Mohan " " " " " " " "	660 2 0	
	375 0 0	26. Husnah ghât " " " " " " " "	304 0 6	
	270 0 0	27. Raghya " " " " " " " "	248 2 6	
	100 0 0	28. Lodoora " " " " " " " "	154 6 0	
		29. Paroo " " " " " " " "	27 10 6	
	375 0 0	30. Jutkowiee ghât " " " " " " " "	444 11 0	
	1,342 0 0	Seetamurhee to Shewhur " " " " " " " "	369 6 9	
	164 0 0	Ditto Punchour " " " " " " " "	119 14 8	
	161 0 0	Julleh to Bhogul " " " " " " " "	119 12 3	
	129 0 0	Ditto Gograha " " " " " " " "	69 7 9	
	493 0 0	Gograha to Ranepore ghât " " " " " " " "	218 4 0	
	268 0 0	Julleh to Chukowtee " " " " " " " "	221 6 0	
	201 0 0	Ditto Nanpore " " " " " " " "	179 0 0	
	880 0 0	Punchour to Jamooah " " " " " " " "	305 4 0	
	892 0 0	Seetamurhee to Sonbursah " " " " " " " "	503 5 3	
	934 0 0	Onraie to Simalee " " " " " " " "	538 15 9	
	1,557 0 0	Special repairs to the road from Punchour to Jamooah " " " " " " " "	1,544 6 7	
	367 0 0	Poopree to Mudhopore road " " " " " " " "	285 13 0	
	1,415 0 0	Muniary ghât to Sonbursah " " " " " " " "	387 6 0	
	2,104 0 0	Special repairs to the road from Seetamurhee to Shewhur " " " " " " " "	2,007 3 11	
	1,041 0 0	Ditto from Muniary ghât to Majorgunge " " " " " " " "	904 0 11	
		Shahpore to Soomergunge " " " " " " " "	96 0 0	
		Poopree to Soorsund " " " " " " " "	696 1 6	
		Kutrah to Boraree " " " " " " " "	20 0 6	
		Turfing slopes of the Luckhunpore road " " " " " " " "	124 14 1	
	33,228 0 0	Carried over ...	27,394 13 11	17,362 6 9

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
	33,328 0 0	Brought forward ...	27,304 13 11	17,362 6 9
Repairs—(contd).	1,685 0 0	1. Repairs to the bridges on the Durbhunga road ...	1,352 7 8	
	323 13 0	4. Ditto Koorleyah ghât road ...	44 2 11	
	1,500 0 0	5. Ditto Hajeeopore ...	406 15 6	
	425 0 0	7. Ditto Dulsing Serai ...	299 5 6	
	602 0 0	9. Ditto Poopree ...	422 12 7	
	40 0 0	13. Ditto Dooriah ...	31 4 0	
	192 0 0	14. Ditto Jointpore ...	187 8 2	
	1,000 0 0	18. Ditto Shahpore ...	619 11 3	
	750 0 0	19. Ditto Lalgunge ...	664 11 0	
	1,000 0 0	20. Ditto Bettiah ...	713 7 10	
	67 8 0	21. Ditto Mohidinuggur ...	67 14 9	
	470 0 0	22. Ditto Sookee ...	439 10 9	
	27 8 0	23. Ditto Mohowah ...	27 5 4	
	175 0 0	Amount remitted to the Magistrate of Sarun for conservancy arrangements during the Sonepore fair ...	175 0 0	
	780 0 0	Repairs to the staging and inspection bungalows ...	222 14 4	
	576 0 0	Salary of staging bungalow establishments ...	622 13 5	
	500 0 0	Purchasing furniture for staging bungalows ...	383 9 5	
	43,341 13 0	<i>Ferries.</i>	34,076 8 4	
	73 11 8	Repairing a boat at Kunoooh nullah on the Koorleyah ghât road ...	80 0 2	
	.....	Fitting and maintaining two flat boats at Berooahmun on the Durbhunga road ...	12 0 0	
	750 0 0	Compensation paid to the owners of ferries ...	500 0 0	
	.....	Amount remitted to the Magistrate of Patna on account of contribution to meet the expenses incurred in the repairs to the steamer plying between Patna and Hajeeopore ...	1,500 0 0	
		Total repairs to ferries ...	2,092 0 2	
	44,165 8 8	Total Repairs ...	36,168 8 6	
		Less credit refunds struck out for unexpended balance refunded ...	2,523 6 11	33,645 1 7
		<i>Establishment.</i>		
On works ...	1,680 0 0	Overseer at Rs. 70 per mensem ...	871 2 0	
	600 0 0	Sub-overseer at Rs. 50 „ ...	627 6 6	
	900 0 0	Horse allowance of overseer and sub-overseer at Rs. 30 and Rs. 15 per mensem ...	432 0 0	
	.....	Salary of establishment employed on relief works ...	300 15 1	
	300 0 0	Ditto chuprassees at Rs. 5 per mensem ...	148 13 7	
	3,480 0 0	Total establishment ...	.....	2,380 5 2
		<i>Tools and Plant.</i>		
Tools and plant ...	1,000 0 0	Purchase of kodalies ...	30 8 11	
	1,000 0 0	Feeding cattle ...	730 8 8	
	.....	Purchasing three sheet irons for watering tanks ...	150 5 6	
	.....	Repairing bullock-shed at Mozufferpore ...	287 10 2	
	.....	Ditto a roller ...	0 5 0	
	2,000 0 0	Total tools and plant ...	.....	1,199 6 3
		Total expenditure ...	.....	54,587 3 9

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of District Road Fund in the Mozufferpore treasury	1,00,856 11 2		
Total cash balance ...	.....	1,00,856 11 2	
<i>Detail of other Advances outstanding.</i>			
Cash in the hands of the Officiating Joint Magistrate of Tanjore	2,132 8 3		
Cash in the hands of the Assistant Magistrate of Hajepore	53 0 0		
Cash in the hands of the Superintendent of Relief Circle, Kurnool	3,500 0 0		
Cash in the hands of the Superintendent of Relief Circle, Contai	20,258 0 0		
Cash in the hands of the Superintendent of Relief Circle, Dhooly	1,037 7 9		
Cash in the hands of the Superintendent of Relief Circle, Reghye	4,500 0 0		
Cash in the hands of Captain Landon	664 15 6		
Cash in the hands of Lieutenant Macpherson	2,000 0 0		
Cash in the hands of manager of Ottur factory	958 10 0		
Ditto ditto Kurnool ditto	102 10 6		
Ditto ditto Motipore ditto	365 1 0		
Ditto ditto Dyne Chupra ditto	384 10 0		
Ditto ditto Poopree ditto	195 0 0		
Ditto ditto Jupaha ditto	300 0 0		
Ditto ditto Jointpore ditto	240 0 0		
Ditto the Officiating Magistrate of Durbhunga	10,600 0 0		
		47,201 15 0	

Memorandum showing in detail the Balance at credit of Deposits on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Behary Singh	1,006 4 0		
Oodho Tewary	887 8 0		
Ramlochan Singh and Hakim Singh	4,031 4 0		
Gobind Chowdhry	2,793 12 0		
G. C. Swaine, Esq.	982 0 0		
Bhoposah Singh	3,312 8 0		
Juggeshur Tewary and Damoodur Tewary	400 0 0		
Hurpershad Singh	325 0 0		
Kooldeep Singh	200 0 0		
Ramdharree Singh	75 0 0		
Tirbhoowan Singh	768 12 0		
Latour Singh	95 0 0		
Jungee Rai and Rampershad Rai	74 12 0		
Portion of amount refunded by the Executive Engineer during June 1874	20,200 0 0		
Difference between the amount debited and credited to refunds	16,198 2 6		
Total ...	.....	52,249 14 6	

Memorandum showing in detail the amount of Outstanding Advances on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Public Works Department in the Mozufferpore treasury	—503 14 3		
Total ...	.....	—503 14 3	

MOZUFFERPORE MAGISTRACY;
The 16th March 1877.

C. F. WORSLEY,
Offg. Magistrate and Chairman.

No. 30, dated Durbhunga, the 6th January 1877.

From—A. P. MACDONNELL, Esq., Offg. Magistrate of Durbhunga,
To—The Commissioner of the Patna Division.

WITH reference to your letter No. 366J., dated 4th ultimo, I have the honor to submit the local improvement report for the Durbhunga district for the cess year 1875-76.

2. The provisions of the Road Cess Act were introduced into the district by Government Notification dated 5th October 1874, but up to the termination of the year under report no collections under the Act were made, save such collections from public ferries as were in receipt of before the Act had been introduced.

3. In dealing with the income of the Committee during the year under review, I encounter a certain difficulty, on the removal of which I propose to address to you a separate communication. It is this: the road cess year runs from October to September, while the ferries have hitherto been leased from April till March. It often happens, then, that between the receipts from ferries collected during the road cess year and the prices at which the leases of such ferries sold there is much discrepancy. To obviate this it will, in future, be well to sell such leases for the road cess year.

4. Making all allowances, however, for discrepancies due to this source, our income from ferries during the year under report fell considerably under what had been anticipated. For the year beginning 1st April 1875 the fifteen ferries in this district sold for a gross rental of Rs. 43,000, but up to the last day of the year, *i.e.*, up to 31st March 1876, the collections from this source amounted to only Rs. 32,621-4-1. Persistent efforts persevered in up to date have only succeeded in recovering Rs. 871 out of the large arrear balance of Rs. 10,679.

5. In March 1876 I found that it was impossible to farm out several of our ferries, owing to the existence of a clique of men, inhabitants of Malka Chuck in Chupra, who had hitherto monopolized the farming of ferries in Tirhoot. These men, farmers in the previous year during which I was not in charge of this district, had fallen into arrears intentionally, as I believe they had so long monopolized the ferry leases here that other parties were unwilling to compete with them. I was forced, therefore, to manage many ghâts directly for a time until favourable opportunities for farming them presented themselves. The income from the ghâts of the district since April last has been Rs. 8,920, exclusive of Rs. 11,312, advance held in deposit. The collections between October 1875 and 30th September 1876 have been Rs. 29,326-9.

6. The total income of the committee during the year under report has been Rs. 41,995, and we commenced the year with a balance in hand of Rs. 7,085-6-9.

7. The year's expenditure falls mainly under two great heads—Establishments and Repairs.

8. The establishment head of expenditure is divisible into two parts—Collection Establishment and Engineering Establishment. The former head includes the pay of the establishment entertained in introducing the Cess Act, and amounted (including office contingencies) to Rs. 6,797-11-11. The cost of Engineering Establishment was Rs. 10,968-14-6, which is large when compared with the then income, but small when compared with the income under the Act in anticipation of which it was entertained.

9. During the year no original works were undertaken, but repairs were carried out on 37 roads. These repairs were of the usual sort—petty earthwork repairs, and repairs of temporary bridges. The Durbhunga dâk bungalow was also repaired. The total amount expended in these repairs was Rs. 23,329-3-3.

10. There is, however, one of these works which partook more of the nature of heavy repairs than the others. I refer to the repairs of the Nareyah to Patrahi road, carried out as a relief work last March and April. The repair of this road cost Rs. 2,145, and afforded employment which at that time was much needed in the locality.

11. The other repairs were mainly carried out with a view of facilitating traffic from Durbhunga town, the terminus of the State railway, to the tracts of Mudhoobunnee which were at the time suffering from scarcity.

12. The District Committee, on the 14th August 1875, appointed Mr. St. Joseph to the post of Engineer, but the nomination was not approved of by Government. Mr. St. Joseph vacated the appointment on the 31st May 1876.

13. The Committee subsequently appointed Mr. N. G. Beaumont, whose nomination was accepted by Government. Mr. Beaumont has joined his appointment.

14. The annual accounts of the District Road Fund are herewith forwarded in duplicate.

No. 206, dated Durbhunga, the 29th January 1877.

From—A. P. MACDONNELL, Esq., Offg. Magistrate of Durbhunga,
To—The Commissioner of the Patna Division.

IN reply to your No. 12J., dated 16th instant, I have the honor to state that during the year 1875-76 the Road Cess Committee sat five times, as per margin.

February 2nd.	July 12th.
April 10th.	September 16th.
June 23rd.	

2. The Committee had not in the earlier portion of the year to deal with any heavy question of expenditure of funds, for then the Act had not been fully introduced and funds were not available. But

they had to deal with the question of establishments, in which the Committee found itself unfortunately out of harmony with the ideas of your predecessor. Ultimately the Committee were allowed to entertain a distinct district establishment.

3. In the latter portion of the year the Committee dealt with the important question of appointing establishments and estimating for the expenditure of the ensuing year.

4. The meetings were not always as well attended by the European members as I should have wished. But on the most important occasion, *i.e.* 12th September, a minute of the proceedings of which meeting has been sent you, there was an influential meeting.

5. I have always found myself in accordance with the Committee, and the working has been most harmonious throughout. There were no specially difficult roads undertaken, there being no funds available. The tax was collected for the first time at the last revenue kist day.

6. Zemindars gave no assistance in the way of land; none was wanted.

7. The annual repairs in sub-divisions were not in the early part of the year entrusted to, or supervised by, sub-divisional officers. The work was managed by an Engineer, Mr. St. Joseph, who had been temporarily employed. On joining the district I found myself unable to approve of the degree of supervision Mr. St. Joseph had exercised over his subordinates. I found myself unable to approve of most of the contracts he had given, or to rest satisfied with the way the contracts had been carried out.

8. When the Committee ceased to entertain Mr. St. Joseph's services, the work of repairs was carried on by overseers and sub-divisional officers, and under my own supervision at head-quarters.

9. All money expended during the year was expended by civil officers under the Committee's general sanction. The services of the Public Works Department were not made use of.

10. In conclusion, I beg to explain that the difference of Rs. 375 under the head of fines in the general and quarterly statements is due to remissions made by order of the Board of Revenue. The fines were under the Road Cess Act.

No. 6.—Part I.

DURBHUNGA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

On Collection of Revenue and Committee's Control.				Rs. A. P.	Rs. A. P.	Rs. A. P.
Establishment	...	...	...	...	5,791 13 8	
Contingencies	...	...	...	...	1,006 1 3	
						6,797 14 11
Outlay on District Works.						
Original works	...	{ Roads and bridges	...	Rs. A. P.	532 8 0	
	...	{ River and canal work	...	.....
Repairs	...	{ Roads and bridges	...	19,739 6 5		
	...	{ Ferries	...	444 12 10		
Establishment	...	...	...	...	10,968 14 6	
Tools and plant	...	...	...	...	650 10 6	
						32,336 4 3
Total outlay to be passed				.....		39,134 3 2
Balance on 30th September 1876.	{ Cash in hand	...	...	...	9,383 4 7	
	{ Advance outstanding	...	...	...	581 5 1	
Deduct balance at credit of deposit	...	...	...	...	9,964 9 8	
					18 0 0	
Grand Total				.....		49,080 12 10

DURBHUNGA,
The 8th January 1877

DOORGA DAS CHOWDHERY,
For Officiating Magistrate.

No. 6.—Part II.

DURBHUNGA DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1875-76 from 1st October 1875 to 30th September 1876, to accompany the Annual Account for that year.

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Revenue under Act X of 1871.	.....	Amount of fines realized under the District Road Cess Act	8,907 14 11	8,907 14 11
Other cesses ...	.....	Road Cess leviable otherwise than under the District Road Cess Act	165 6 2	165 6 2
Receipts from Ferries.	40,000 only	1. Hya Ghât	1,144 6 7	
		2. Pockrera Ghât	1,462 10 5	
		3. Raj Ghât, Goonia Ghât	1,077 6 8	
		4. Roopowlee Mankowlee Ghât	1,609 13 9	
		5. Hatta Kulunger Ghât	1,598 5 1	
		6. Singia Ghât	3,241 7 7	
		7. Syedpore Poosah	6,480 1 7	
		8. Raj Ghât, Moggerdehi Ghât	4,291 13 6	
		9. Dalsing Serai Ghât	1,807 9 8	
		10. Raj Ghât, Hemonpore Ghât	1,032 0 3	
		11. Chuckwa Goodair Ghât	495 14 4	
		12. Chuckhurna Ghât	248 4 7	
		13. Tirbhoowan Mohinum Ghât	1,219 3 3	
		14. Mohila Khararee Ghât	1,783 3 0	
		15. Ramnugger Sultanpore Ghât	2,333 4 9	
Grants-in-aid ...	.....	Amount sanctioned in Bengal Government, Public Works Department's Notification No. 364, dated 20th July 1875 ... ..	.....	29,326 9 0
Sales of produce and stores.	.....	Sales of produce and stores	6 0 0	2,500 0 0
Miscellaneous ...	.....	Receipts from Durbhunga staging bungalow	585 0 0	
		Received from District Engineers and others on account of fees of tenders, &c.	4 8 0	595 8 0
		Total Income ... ..	.....	41,995 6 1
		EXPENDITURE.		
		Chairman's Establishment.		
Establishment for collection of revenue.	.....	1 Writer from 1st October 1875 to 30th September 1876 at Rs. 43	516 0 0	
		Contingencies	27 3 0	
		Road Cess Establishment.		
	7,502	Head clerk at Rs. 50 per month for 13 months	621 10 8	
		2nd and 3rd clerks at Rs. 30 each per month for 13 months	752 14 5	
		3 Clerks at Rs. 25 each per month for 12 months	881 11 8	
		1 Clerk at Rs. 25 per month for 19 days	15 13 3	
		5 Mohurirs at Rs. 15 each per month for 12 months	879 8 0	
		3 Ditto " 15 " for 1 "	34 0 0	
		2 Assessors " 50 " for 10 "	464 15 11	
		Peons for 13 months	1,485 3 9	
		Clerks for Commissioner's office	120 0 0	
		Famine store godown chowkidar for two months	20 0 0	
		Contingencies	978 14 3	6,797 14 11
		OUTLAY ON DISTRICT WORKS.		
		Roads and Bridges.		
Original work ...	439	Construction of road from Bargoriah to Jhangerpore	532 8 0	
		Total original work ... ..	.....	532 8 0
		Roads and Bridges.		
Repairs ...	34,651	Durbhunga to Bahira	744 12 0	
		Ditto to Kumtowul	559 1 6	
		Mudhoobunnee to Ladaniah	1,003 2 3	
		Kulware to Peepra Ghât	289 4 0	
		Mudhoobunnee to Seersa	462 11 3	
		Damoodarpore to Mottipore	641 4 3	
		Beniputty to Mottipore	627 6 9	
		Chuckmessi to Hurloki	711 1 3	
		Hya Ghât to Jhangerpore	863 3 3	
		Durbhunga to Hatowree	682 14 9	
		Hursingpore to Berhampore	1,437 2 3	
		Bupee to Magoor Ghur via Hattee	705 11 0	
		From Durbhunga to Gopalpore Ghât	1,700 8 6	
		Ditto Buheyree to Roserah	821 13 0	
		Ditto Durbhunga to Simree	635 8 6	
		Ditto Mudhoobunnee to Kulwai	232 1 9	
		Ditto Hattee via Pichowlee to Magoor Ghur	648 0 0	
		Ditto Beniputty to Narhur	420 0 0	
		Ditto Mudhoobunnee to Berheyra via Pandole	674 4 3	
		Ditto Taj Serai to Joynugger	807 10 9	
		Carried over	14,667 9 3	7,330 6 11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
	.....	Brought forward ...	14,667 9 3	7,330 6 11
		EXPENDITURE—(continued).		
		Roads and Bridges—(continued).		
Repairs—(concl'd)...	.....	From Lewkaha to Mirzapore	1,434 3 9	
		Ditto Mohinum Ghat to Nowda Factory	181 15 0	
		Ditto Durbhunga to Poosah via Roopowlee	47 6 0	
		Ditto Mangur Ghur to Singra Ghat	55 8 0	
		Ditto Madhipore to Salempore via Jhangurpore	12 6 0	
		Ditto Mottipore to Jhangurpore	44 0 9	
		Ditto Korguria to ditto	345 5 6	
		Ditto Durbhunga to Rarka	86 15 3	
		Ditto ditto to Chukmessi via Hya Gh t	185 8 6	
		Ditto Tajpore to Jitwarpor	343 14 6	
		Ditto ditto to Chitwara	28 6 0	
		Ditto ditto to Pokrara	156 6 3	
		Ditto ditto to Poosah	109 6 6	
		Ditto ditto to Jhandaha	215 7 9	
		Ditto Mudhoobunnee via Pandowli to Durbhunga	39 14 0	
		Ditto Nagurbustee to Mohinum Nugger	154 0 0	
		Petty repairs	498 6 6	
		Repair of District Engineer's office	339 0 0	
		Ditto Store godown	10 0 0	
		Durbhunga Dak Bungalow Establishment.		
		Rs. A. P.		
		Repairs of staging bungalow	303 0 0	
		Purchasing staging bungalow furniture	284 0 0	
		Pay for staging bungalow establishment	156 3 0	
		Municipal tax of staging bungalow	40 8 0	
			783 11 0	
		Total ...	19,739 6 5	
		Ferries.		
		Pay of mullahs, &c.	444 12 10	20,184 3 3
		Establishment.		
Establishment ...	12,000	District Engineer's pay for 9 months	3,150 0 0	
		Head clerk at Rs. 40 per month for 13 months	520 0 0	
		Mohurir at Rs. 20 per month for 13 months	260 0 0	
		3 Sub-Overseers at Rs. 65 each	2,345 8 0	
		Draftsman at Rs. 30 per month for 7 months and 14 days	234 2 6	
		4 Office peons at Rs. 5 each and 16 road peons at Rs. 6 each	1,459 4 0	
		Establishment for Public Works Department	3,000 0 0	10,968 14 6
Tools and plant ...	1,600	Tools and plant	650 10 6	650 10 6
		Total Expenditure ...	.....	39,134 3 2

Memorandum showing in detail the Actual Cash Balance on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Durbhunga District Road Fund	9,383 4 7	9,383 4 7	

Memorandum showing in detail the Balance at Credit of Deposit on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
District Engineer on account of pay of a road peon ...	18 0 0	18 0	

Memorandum showing in detail the Amount of Outstanding Advances on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Sub-divisional officer, Tajpore	167 1 9		
Overseers	100 0 0		
District Engineer	314 3 4		
		581 5 1	

No. 296, dated Chupra, the 27th February 1877.

From—G. S. PARK, Esq., Offg. Magistrate and Chairman, District Road Cess Committee, Sarun,

To—The Commissioner of the Patna Division.

I HAVE the honor to submit the following report on the works of local improvement carried on in this district, together with the annual accounts of the District Road Fund for the cess year 1875-76. The works proposed to be executed during the next cess year are those which have been provided in the district budget for the cess year 1876-77.

2. The total receipts from tolls, &c., amounted during the year to Rs. 16,87,539-7-4, of which Rs. 16,33,768-7-9 were paid in adjustment of the excess expenditure incurred during the previous year, and the remainder, Rs. 53,770-15-7, were the net amount available for works during the past year.

3. The total expenditure incurred during the past year was Rs. 51,266-12-2, of which Rs. 1,433-12-2 were spent in office establishment, Rs. 7,560-13-6 in road cess establishment (recoverable from the first year's collection of the cess under Government orders Nos. 1467 and 2865A., dated 15th June 1875 and 5th July 1876 respectively), Rs. 8,960-6-7 in original works, Rs. 29,610-1-3 in repairs, Rs. 3,544-1-11 in working establishment kept under the Executive Engineer, Captain J. May, and Rs. 157-8-9 in tools and plants. Of the total cash balance in hand on the 30th September last, Rs. 1,150-2-8 were at credit of the fund in the treasury as per pass-book, Rs. 517-7-9 were in hands of different parties, and Rs. 2,592-12-9, which includes Rs. 1,756-3-9 on account of deposit money, were at credit of deposit in the Public Works Department.

4. The total expenditure incurred through the agency of the Public Works Department was Rs. 36,799-0-5, as detailed below :—

ORIGINAL WORKS.				Rs.	A.	P.
Construction of new bridges and culverts on district roads...				4,475	14	7
Ditto of new roads				191	12	7
New metalling				955	13	3
Miscellaneous				30	0	0
Total ...				5,653	8	5
REPAIRS.						
Repairs to roads, &c., including adjustment of the previous years				23,670	6	6
Ditto bridges and culverts				2,487	8	4
Ditto bungalows and serais				1,285	14	6
Total ...				27,443	13	4
Establishment B				3,544	1	11
Tools and plant				157	8	9
Grand total ...				36,799	0	5

And the expenditure incurred under the immediate orders of the Chairman was Rs. 14,467-11-9, as detailed below—

ORIGINAL WORKS.				Rs.	A.	P.
Compensation paid to the owners on account of value of crops and land taken for the new road to Sewan to Bussuntpore				3,306	14	2
REPAIRS.						
				Rs.	A.	P.
Conservancy charges at Sonapore Fair				1,838	8	11
Staging bungalow establishment and contingencies				327	11	0
				2,166	3	11
OFFICE ESTABLISHMENT.						
Establishment and contingencies				1,433	12	2
Road cess establishment and ditto				7,560	13	6
Total expenditure ...				14,467	11	9

5. There were eight meetings held during the past year for the transaction of the ordinary business of the office, of which three meetings were adjourned, owing to the members present at the meeting not having been sufficient to form a quorum as required in the Act.

It is but natural, however, that members residing at a great distance should hardly care to attend ordinary meetings when the business is usually of a purely formal character. Besides, the income of the committee has been entirely composed of Government allotments, so that members have not thought it necessary to take much share in the business, so long as the roads are kept in good order.

6. There were altogether beeghas 96-3-7-8½ of land given up by the zemindars free of cost for the construction of new road Sewan to Bussuntpore, and Rs. 2,725-12-5 were disbursed in payment of compensation to the owners on account of value of standing crops and land taken for the said road; and Rs. 581-1-9 were also similarly disbursed on account of value of crops and land taken for the Sallunpore tank, which was dug during the late famine.

7. All the works executed were of an ordinary nature, and no special difficulties were felt in their construction.

8. The busiest part of the working season last cess year was over before I came to the district. The work has been for the whole time under the charge of Captain J. May, Executive Engineer, 3rd grade. In his report for the year 1874-75 my predecessor speaks in very high terms of the manner in which Captain May looked after the roads, and though in the past year comparatively little work had to be done, what I have myself seen induces me to believe that Captain May's work is excellent.

9. The explanation of the delay in sending this report is separately submitted.

No 6.—PART II.

SARUN DISTRICT ROAD ACCOUNTS.

Details of Income and Expenditure for the Cess Year 1875-76 to accompany the Annual Accounts for the year.

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Revenue under the District Road Cess Act X of 1871.	67 13 7	Cess on lands " on mines, &c. " houses Fines ... ..	..... ..... ..... 40 0 0	..... ..... ..... 40 0 0
Road cess leviable otherwise than under District Road Cess Act.	100 0 0	Amount collected otherwise than under the District Road Cess Act.	96 6 3	96 6 3
Road tolls ...	600 0 0	Gurkah road tolls	1,000 0 0	1,000 0 0
Ferry tolls ...	7,000 0 0	1. Realized from Panapore and Pahleza ferries ...	4,171 5 6	
	5,000 0 0	2. Ditto Doorigunge and Cheerand ferries ...	5,306 14 6	
	3,950 0 0	3. Ditto Sutter ditto ...	5,922 8 0	
	4,850 0 0	4. Ditto Sallemore ditto ...	3,479 14 9	
	4,500 0 0	5. Ditto Tahra Haranbadha ditto ...	5,919 4 9	
	2,500 0 0	6. Ditto Sarangpore Sagooni ditto ...	3,131 13 10	
	2,325 0 0	7. Ditto Chuckdalip and Bhendiharee ferries ...	703 10 6	
	2,300 0 0	8. Ditto Barwey Daribura ferries ...	3,865 0 0	
	2,100 0 0	9. Ditto Durrowli and Doomrahur ferries ...	700 0 0	
	1,350 0 0	10. Ditto Donnaighur ferries ...	2,007 0 5	
	1,200 0 0	11. Ditto Hossanpore Baniab ferries ...	1,849 3 0	
	1,000 0 0	12. Ditto Baloohi Magoorha ferries ...	490 9 4	
	1,000 0 0	13. Ditto Dipoooghurha ferries ...	957 12 9	
	600 0 0	14. Ditto Tapore ferries ...	477 4 0	
	450 0 0	15. Ditto Sallehpore ferries ...	254 9 0	
	450 0 0	16. Ditto Mairwah ditto ...	637 8 0	
	450 0 0	17. Ditto Situlpore ditto ...	593 8 0	
	425 0 0	18. Ditto Durrowli Nuddi ferries ...	449 8 8	
	400 0 0	19. Ditto Domairah Rampurwa ferries ...	272 5 6	
	430 0 0	20. Ditto Bishumberpore ferry ...	585 10 2	
	225 0 0	21. Ditto Ekderwa and Hooseypore ferry ...	393 12 0	
	200 0 0	22. Ditto Andur ferry ...	267 6 0	
	175 0 0	23. Ditto Hossanpoorwah ferry ...	191 0 0	
		24. Ditto Panapore, Chuckdalip, and Bhendi-haree ferry.	3,825 0 0	
		25. Ditto Sallemore, Sallehpore Domaria, Ram-poorwah and Baboohi Magoorha ferry.	3,500 0 0	
		26. Ditto Ditto Pahleza ferry ...	1,250 0 0	
		27. Ditto Durrowli and Annurpore ferry ...	346 4 10	
	3,775 0 0	28. Proportion of Tirhoot ferry collections ...	3,775 0 0	
River and canal works.	.....	.....	.....	55,382 13 6
Grant-in-aid ...	.....	Grant-in-aid sanctioned as per Bengal Government's Resolution No. 1242, dated 9th March 1876.	16,22,862 5 7	16,22,862 5 7
Sales of produce and stores.	20 0 0	Sales of produce and stores	218 2 0	218 2 0
Fines and refunds.	.....	Fines and refunds	12 15 10	12 15 10
Miscellaneous ...	500 0 0	Miscellaneous	1,122 6 6	1,122 6 6
		TOTAL INCOME ...	.....	16,80,735 1 8
		EXPENDITURE.		
Establishment on collection of revenue.	.....	Salary of accountant or clerk from October 1875 to September 1876.	535 0 0	
		Salary of a clerk for December 1875, and from February to September 1876.	180 0 0	
	1,200 0 0	Extra allowance to the foudzari head clerk from October 1875 to September 1876.	300 0 0	
		Salary of 2 peons from October 1875 to September 1876...	120 0 0	
			1,135 0 0	
	300 0 0	Office contingencies	298 12 2	
			1,433 12 2	
		Carried over ...	1,433 12 2	

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	1,433 12 2	
Road cess establishment.	4,59 0 0	Establishment, &c., from January 1875 to September 1876.	7,291 13 11	
	341 0 0	Contingencies	268 15 7	8,994 9 8
		<i>Original Works.</i>		
Original works ...	...	1. Constructing Sewan bridge	-564 2 4	
	179 0 0	2. Ditto Bhantapukur bridge	-428 7 6	
	800 0 0	3. Ditto bridges and culverts on Sewan and Goothnee road.	20 0 0	
		4. Ditto bridges and culverts on Chupra and Sonapore road.	197 4 0	
		5. Ditto bridges and culverts on Moharajgunge and Gopalgunge road.	221 7 2	
		6. Ditto bridges and culverts on Sewan and Siswan road.	463 13 0	
		7. Ditto bridges and culverts on Sewan and Bassantapore road.	4 0 0	
		8. Ditto bridges and culverts on Domaighur and Sohagpore road.	17 0 0	
		9. Ditto Azaebgunge bridge	1 14 6	
		10. Ditto tar-wood bridge on Chupra and Sewan road.	5 0 0	
		11. Ditto four barrel drains at Bassantapore road.	359 3 6	
	1,082 0 0	12. Ditto a 12-foot culvert on the 10th mile, Sewan and Moharajgunge road.	584 4 7	
		13. Ditto bridges and culverts on Chupra and Sallemore ghât road.	-510 3 6	
		14. Dismantling and constructing a temporary bridge on 19th mile on Chupra and Sallemore ghât road.	61 0 0	
		15. Constructing bridges and culverts on Sewan and Moharajgunge road.	-230 11 0	
	350 0 0	16. Ditto a 6-foot masonry culvert on the 2nd mile of Bassantapore and Mushrukh road.	290 9 5	
	300 0 0	17. Ditto a 5-foot culvert on the 2nd mile of Bassantapore and Mushrukh road.	217 11 6	
	200 0 0	18. Ditto a temporary tar-wood bridge on Domaighur and Sohagpore road.	399 11 10	
		19. Ditto two culverts on 30th and 31st miles of Chupra and Sallemore ghât road.	425 7 6	
		20. Ditto one culvert on 3rd mile of Chupra and Sallemore ghât road.	212 11 9	
	196 0 0	21. Ditto temporary bridges on Moharajgunge and Gopalgunge road.	47 4 0	
		22. Ditto bridges and culverts on Sewan and Katyal road.	103 0 0	
		23. Ditto bridges and culverts on Rosulpore and Chainpore road.	56 13 0	
	100 0 0	24. Ditto a 6-foot culvert on Darihara and Pursa road.	98 11 6	
		25. Ditto temporary bridges on Moharajgunge and Gopalgunge road.	114 4 0	
		26. Ditto Bunsol sluice	-10 3 9	
	203 0 0	27. Ditto a 12-foot culvert on Chupra and Rewaghat road.	216 4 0	
		28. Ditto a 5-foot culvert on Sewan and Siswan road.	269 2 2	
	950 0 0	29. Ditto a 6-foot culvert on 12th mile, Sewan and Sallemore road.	614 9 8	
		30. Ditto three tar-wood bridges on Moharajgunge and Pygumberpore road.	51 5 0	
		31. Ditto bridges and culverts on Sewan and Sallemore road.	-223 5 9	
		32. Ditto a bridge over Gangri river	700 0 0	
		33. Ditto 6-foot culvert at Nugrah, Chupra, and Sallemore road.	331 15 10	
		34. Ditto a culvert at Turrya in the neighbourhood of Ramcolla factory.	54 0 0	
	200 0 0	35. Ditto Pursa and Barwayghat road	191 12 7	
	450 0	36. Collecting road metal on Chupra and Sewan road ...	369 3 3	
		37. Spreading and consolidating metal on Chupra and Satterghat road.	88 12 3	
		38. Spreading and consolidating metal on Sewan and Mirgunge road.	21 1 6	
	410 0 0	39. Spreading and consolidating metal on Chupra and Ghootri road.	403 10 3	
		40. Spreading and consolidating metal on Chupra and Sewan road.	73 2 0	
		41. Surveying and preparing a map for the town of Revilgunge.	30 0 0	
		42. Compensation on account of land and crops taken up for the Sallemore tank.	581 1 9	
		43. Compensation on account of land and crop taken up for Sewan and Bassantapore road.	2,725 12 5	
		44. Constructing a culvert at Turrya in the neighbourhood of Ramcolla factory.	26 0 0	
		Carried over ...	8,651 14 1	8,994 9 8

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.	<i>Original Works.—(Contd.)</i>	Rs. A. P.	Rs. A. P.
		Brought forward ...	8,681 14 1	8,994 9 8
		45. Constructing a culvert at Belbury	80 0 0	
		46. Ditto ditto at Pachoor	80 0 0	
	160 0 0	47. Ditto three culverts on Gopalgunge and Baturdah road.	118 8 6	
		Total Original Works ...	...	8,960 6 7
		<i>Repairs.</i>		
Repairs ...	963 0 0	1. Chupra to Sonepore road	982 4 3	
	425 0 0	2. Ditto metalled portion	40 0 0	
	750 0 0	3. Ditto to Satterghat road	1,009 14 3	
	450 0 0	4. Ditto metalled portion	75 1 8	
	1,480 0 0	5. Ditto to Sewan road	1,421 0 3	
	85 0 0	6. Ditto metalled portion	37 1 3	
	1,440 0 0	7. Ditto to Goothnee road	1,499 8 7	
	150 0 0	8. Ditto metalled portion	41 5 3	
	940 0 0	9. Ditto Rewaghat road	671 0 6	
	45 0 0	10. Ditto Telpaghat road	30 0 0	
	980 0 0	11. Ditto to Sallemore road	1,070 3 7	
	1,443 0 0	12. Manji to Baturdah road	1,641 1 5	
	540 0 0	13. Seetulpore to Surreyaghat road	535 13 3	
	370 0 0	14. Meerungge to Satterghat road	501 7 2	
	420 0 0	15. Domaighur to Shabazpore road	315 0 0	
	315 0 0	16. Cheerand to Gurkha road	281 10 3	
	231 0 0	17. Digwara to Amnoor road	231 6 0	
	95 0 0	18. Telpa to Sawurah road	90 15 3	
	195 0 0	19. Seetulpore to Mokair road	218 12 0	
	270 0 0	20. Kyrah to Ramcollah road	17 8 0	
	450 0 0	21. Pursa thana to Shapore road	214 11 0	
	260 0 0	22. Sewan to Seetulpore road	200 5 4	
	875 0 0	23. Ditto to Katyah road	677 7 0	
		24. Ditto metalled road	6 8 9	
	840 0 0	25. Ditto to Sallemore road	787 8 5	
		26. Ditto metalled road	9 11 2	
	680 0 0	27. Ditto to Goothnee road	401 7 3	
		28. Ditto metalled road	17 9 5	
	630 0 0	29. Ditto to Mushrukh road	1,418 9 5	
	555 0 0	30. Durrowrie to Bewa Aima road	608 6 0	
	1,000 0 0	31. Moharajgunge to Bewa Aima road	925 10 11	
	100 0 0	32. Goraipore to Panapore road	81 8 0	
	42 0 0	33. Bygwara to Bamangaon road	39 0 0	
	90 0 0	34. Rajaputty to Sohasighat road	16 0 9	
	200 0 0	35. Nuhua to Andur road	111 0 0	
	400 0 0	36. Sewan to Siswan road	421 10 10	
		37. Ditto metalled portion	6 14 10	
	165 0 0	38. Ditto to Sukree road	138 0 0	
		39. Ditto metalled portion	5 14 2	
	150 0 0	40. Thaway to Gopalgunge road	70 0 0	
	105 0 0	41. Rosulpore to Chainpore road	62 0 0	
	200 0 0	42. Baragaon to Bhogaputtee road	200 0 0	
	60 0 0	43. Berhampore to Koringa road	57 13 1	
	20 0 0	44. Azaebgunge to Indai road	10 0 0	
	150 0 0	45. Rajaputtee to Bansghat road	10 2 0	
	110 0 0	46. Sreepore to Damri Tolia road	36 0 0	
		47. Road in the neighbourhood of Sadowa factory	10 14 3	
		48. Pygumberpore road	107 0 0	
		49. Sewan to Andur road	135 0 0	
		50. Filling up a gap in the north of Sewan bridge.	14 4 0	
	2,000 0 0	51. Conservancy charges at the Sonepore Fair	1,838 8 11	
		52. Village road by indigo planters	6,158 5 0	
		53. Repairing Mushrukh bridge	218 6 3	
		54. Ditto tar-wood bridge on Sewan and Siswan road.	62 11 2	
		55. Ditto bridges and culverts on Chupra and Sewan road.	87 11 7	
	2,676 0 0	56. Ditto Sewan and Goothnee road	130 3 11	
		57. Ditto Semariah bridge	1 9 0	
		58. Ditto bridges (tar-wood) on Dugowli and Kochaikote road.	4 8 0	
		59. Ditto bridges and culverts on Chupra and Satterghat road.	269 6 6	
		60. Ditto bridges and culverts on Sewan and Bassantapore road.	6 14 9	
		61. Ditto culverts on Kowri, Bassantapore and Mushrukh road.	49 7 4	
		62. Ditto culverts on Sewan and Katya road	118 0 0	
		63. Ditto culvert on Sewan and Sallemore road	163 3 6	
		64. Ditto culvert on Sewan and Sukree road	30 5 5	
		65. Ditto bridges at Isrowlee	86 6 3	
		66. Ditto Azaebgunge bridge	30 1 5	
		67. Ditto bridges and culverts in the Sewan sub-division.	51 6 0	
		68. Ditto bridges in the neighbourhood of Tehtee factory.	98 1 0	
		69. Ditto tar-wood planked bridge on Mangi and Baturdah road.	10 0 0	
		70. Ditto Sewan bridge	877 13 9	
		71. Ditto bridges and culverts on Mushrukh and Schagpore road.	15 0 0	
		Carried over ...	27,820 3 3	17,955 0 3

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.	Repairs—(contd.)	Rs. A. P.	Rs. A. P.
		Brought forward ...	27,820 3 3	17,955 0 3
		72. Repairing culvert at Tarryah in the neighbourhood of Ramcolla factory.	25 0 0	
		73. Ditto culvert on Chupra and Sallemore road ...	7 2 0	
		74. Ditto culvert in the neighbourhood of Barrowli factory.	93 14 6	
		75. Ditto culverts in the neighbourhood of Tehtee factory.	50 4 6	
	200 0 0	76. Ditto Chupra local fund bungalow ...	171 14 0	
	200 0 0	77. Ditto Durrigunge bungalow ...	182 5 2	
	120 0 0	78. Ditto Ekma bungalow ...	135 9 2	
	200 0 0	79. Ditto Sewan bungalow ...	171 8 2	
	100 0 0	80. Ditto Makair bungalow ...	106 8 6	
	50 0 0	81. Ditto ditto serai ...	21 0 0	
	50 0 0	82. Ditto Durrowli serai ...	120 13 1	
	50 0 0	83. Ditto Mushrukh serai ...	27 0 0	
	150 0 0	84. Ditto Chupra dak bungalow ...	61 4 0	
	50 0 0	85. Ditto Inspection bungalow at Siswan ...	41 7 8	
	69 0 0	86. Ditto ditto at Sissai ...	82 6 0	
		87. Ditto ditto at Mushrukh ...	107 6 3	
	44 0 0	88. Ditto ditto at Poochree ...	58 12 6	
	300 0 0	89. Staging bungalow establishment ...	192 0 0	
		90. Contingent charges ...	135 11 0	
		Repairs to village roads by indigo-planters since refunded, as per Chairman's No. 301, dated 1st March 1877.	6,894 5 8	
		Total Repairs ...	.....	22,805 11 7
Establishment ...	3,360 0 0	Establishment, class B., under the Executive Engineer, Captain J. May.	3,544 1 11	
				3,544 1 11
Tools and plant ...	200 0 0	Tools and plant ...	157 8 9	
		Total Expenditure ...	.....	44,462 6 6

G. S. PARK, Chairman.

Memorandum showing in detail the actual cash balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the District Road Fund in the Sarun treasury ...	1150 2 8		
Cash in hand of several indigo-planters out of the advances made to them by the Executive Engineer, Captain J. May, for works ...	310 5 6		
Cash in hand of Baboo Gowri Shunker Biswas, late Deputy Collector of Sarun ...	112 2 3		
Cash in hand of Ram Persad Sing, late municipal overseer of Chupra ...	95 0 0		
Total ...	.....	1,667 10 5	

Memorandum showing in detail the amount of outstanding balances on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Public Works Department in the Sarun treasury, as per sub-schedule for the month of September 1876 ...	2,592 12 9		
Total ...	.....	2,592 12 9	

Memorandum showing in detail the balance at debit of deposit on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Hakim Singh and Sham Lall Singh ...	62 14 6		Ferry thikadar.
Monoghoghu ...	39 11 8		Ditto.
Shewa Singh ...	50 2 1		Ditto.
Bhuggoo Singh and Deo Narain Singh ...	208 0 1		Ditto.
Saneha Singh ...	123 15 0		Ditto.
Baharee Singh ...	244 5 0		Ditto.
Maharajah of Bettiah ...	583 5 4		Ditto.
Gya Persad ...	20 9 0		Ditto.
Sowdagur Singh ...	118 2 3		Ditto.
Gya Persad ...	44 10 7		Ditto.
Halooman Singh ...	214 8 0		Ditto.
Maharajah of Hutwa ...	24 8 0		Ditto.
Deo Narain Singh ...	21 8 3		Ditto.
Total ...	.....	1,756 3 9	

G. S. PARK, Chairman.

No. 626D, dated Moteehari, the 19th December 1876.

From—J. F. K. HEWITT, Esq., Magistrate of Chumparun,

To—The Commissioner of the Patna Division.

With reference to your circular No. 366J, dated 4th December 1876, I have the honor to submit herewith a detailed account of receipts and expenditure of the District Road Fund for the cess year ending 30th September last, and at the same time to report as follows on the works done by the District Road Committee during that year and those proposed during the current cess year 1876-77, in accordance with the instructions contained in Government circular No. 50, dated 23rd July 1873.

2. The year opened with a balance of Rs. 1,52,970-0-3, and the receipts of the year came to Rs. 2,67,958-9-4, making a total of Rs. 4,20,928-9-7 as the available funds of this district for the year. The expenditure during the year, including a sum of Rs. 2,79,423-9-9 spent in adjusting famine expenditure, amounted to Rs. 3,28,156-0-3, of which Rs. 4,070-9-10 were disbursed through the Public Works Department. Part II of the annual account will show in detail the sources from which the income was derived and the heads on which the expenditure was incurred.

3. The works executed by the District Road Fund Committee during the year, with the exception of one new road in Bettiah and two bridged, consisted solely in repairing the old roads and putting them in thoroughly good order.

4. The following is the list of roads repaired by the Committee during the year:—

(1.) *Motiharee to Mehsee road.*—The surface repairs on the whole road were completed and the cart tracks were put in order, the culverts on the road (29 in number) were also repaired.

(2.) *Motiharee to Kutkewah road.*—The earthwork on this road was completed and the old bridges and culverts (15 in number) were also repaired. Three new bridges—one of 24 feet span and two of eight feet each—were also constructed and the cart-leaks were put in good order.

(3.) *Motiharee to Dhaka road.*—The first portion of this road as far as Lallbagiah crossing was thoroughly repaired from beginning to end, the cart-leaks being put in proper order. The second portion from the Lallbagiah crossing to Dhaka was also repaired in places where the road was much cut up by traffic and in very bad order.

(4.) *Motiharee to Jattriah road.*—The first portion of this road from Moteehari to Mudhoobunnee ghât being in excellent order, no work was done on it during the year; the latter part was taken up by Mr. R. H. Hill of Serrah indigo concern and was put by him in good order.

(5.) *Peepra to Suttur ghât road.*—The entire length of the road from end to end was thoroughly repaired; the bridges and culverts having been in a very good order, no work was done on them.

(6.) *Barrah to Rajpore road.*—The surface repairs on this road were completed and the cart-leaks put in good order.

(7.) *Rajpore to Sahebgunge road.*—Surface repairs on this road were completed and the cart-leaks put in proper order.

(8.) *Rajpore to Turcoliah road.*—This road was repaired under the joint supervision of Mr. Hill of Turcoliah factory and Mr. Urquhart of Rajpore factory, and was put in good order. Three small culverts were also constructed on this road.

(9.) *Kessoriah to Gobindgunge road.*—A portion of this road was only repaired during the year.

(10.) *Segowli to Gobindgunge road.*—This road was placed under the supervision of the Executive Engineer, Sarun Division, by whom a portion of it was repaired. Repairs were also done on four bridges over this road.

(11.) *Segowli to Ruzole road.*—The surface repairs on this road were completed and the cart-leaks put in perfect order.

(12.) *Motiharee to Bettiah road, via Segowli and Rajghat.*—This road was placed under the Executive Engineer, Sarun Division, and a portion of it was only repaired during the year.

(13.) *Turcoliah to Sobgong road.*—The expenditure on this road during the year was Rs. 84-4 only; the work done on it consisted only of petty surface repairs.

(14.) *Turcoliah to Mudhoochupra road.*—The surface repairs on this road were completed.

(15.) *Motiharee to Gobindgunge road, turning near Muckwa.*—The surface repairs on the whole road were completed and the cart-leaks put in good order.

(16.) *Peepra to Sewaha road.*—This road was taken up late in the year and only a portion of it was repaired.

(17.) *Kullyanpore to Etwa ghât road.*—The earthwork on the whole road was completed and the culverts and cart-leaks were thoroughly repaired.

(18.) *Kataha ghât to Lallgurh road.*—Petty repairs in places were executed on this road during the year, and the expenditure was met from the unexpended balance of advance made for this road during the preceding year.

(19.) *Etwa ghât to Dhaka road.*—The whole length of the road from end to end was thoroughly repaired, the cart-leaks put in proper order, and the culverts repaired.

(20.) *Serraha to Jamooah road.*—The earthwork on this road was completed and the cart-leaks put in good order.

- (21.) *Neerpore to Ghorasan road*.—The surface repairs on this road were only executed.
- (22.) *Barrah to Serraha road*.—The earthwork on the latter half of the road from Nurharpukree ghât to Serraha was completed and the cart-leaks of that portion of the road were put in order. No work was done on the first half of the road.
- (23.) *Dhaka to Pudumkari road*.—The surface repairs on this road were only executed during the year.
- (24.) *Turcoliah to Sungrampore road*.—Only five miles of this road were repaired, and petty repairs to the bridges were also executed during the year.
- (25.) *Branch road to Segowli cantonment*.—This road was placed under the Executive Engineer, Sarun Division, who executed petty surface repairs during the year.
- (26.) *Muckwa to Ghyree road*.—The surface repairs and the repairs of the cart-leaks of the whole length of the road were completed.
- (27.) *Gobindgunge to Burhurwah road*.—Only surface repairs of five miles of the road were completed during the year.
- (28.) *Village roads, Motiharee Sub-division*.—Earthwork on all the small roads around Motiharee, aggregating 15 miles in length, was completed and the cart-leaks and bridges were all put in good order.

BETTIAH SUB-DIVISION.

(29.) *Bettiah to Bugaha road*.—This road was almost entirely newly made this year. The new work extends from Pursah factory to Mulpoorah factory—Pursah factory being eleven miles from Bettiah, and Mulpoorah factory being three miles from Bugaha; the whole distance is about 32 miles. The road follows high land between the Hurha and Sikrana nullahs in an almost straight line. The only nullah of any importance crossed is the Tengrahee, which is twice bridged; the total water-way of bridging is 245 feet. The former road to Bugaha was two or three years ago cut away very much by the Gunduck, and was abandoned on this account. However, it has been kept in repair as far as Chunahâ, about 15 miles from Bettiah.

The total quantity of earthwork done on this road during the year was 20 lakhs cubic feet, and the number of bridges made is three.

(30.) *Road from Bettiah to Bulthur*.—This is an old cart-road, which, as far as Lohuriâh factory, eight miles from Bettiah, was bridged in the famine; it was this year bridged as far as Ghoga, and the bridges put in hand as far as Bulthur, but on account of the rains it was impossible to finish them. Earthwork on places where low was made up to a proper level. The total quantity of earthwork done on this road was 2½ lakhs cubic feet, and the number of bridges constructed is four.

(31.) *Road from Bettiah to Amwa Bazar*.—Was in good repair the whole year, with the exception of for some time after the very heavy rains, part of the road being under water for a time. This is a well laid out road, with the exception of having no leaks, which are hardly worth while putting as there is very little traffic on the road.

(32.) *Road from Bettiah to Tengrahee ghât*.—This is a badly laid out road, without proper leaks. The road was repaired and one culvert of 10 feet span made; the last rains have shown that two other culverts are required.

(33.) *Road from Bettiah to Lohuriâh*.—Is a very well laid out road, with good leaks in good order. Nothing but petty repairs were required in this year.

(34.) *Road from Lohuriâh to Ramnugger*.—Is a continuation of the road from Bettiah to Lohuriâh, and is also in similar repair. The wooden bridges were finished in a hurry by the Famine Engineers, and the abutments were made up with bamboos instead of planks, which have rotted and allowed the earth to sink on either side of the bridges. Brick abutments will be estimated for to all the bridges in the sub-division.

(35.) *Road from Lohuriâh to Shikarpore*.—Is another road made by the Famine Engineers; it is, like the two former roads, well laid out, with wooden bridges, and the same remarks made on the former road are also applicable to this. Four bridges were made on this road during the year averaging 10 feet water-way. The road is in good driving order; it crosses the Ramrekha and Hurgarwah nullahs by ghâts. The total quantity of earthwork done on this road during the year was 13½ lakhs cubic feet.

(36.) *Road from Lowah to Bugaha*.—Was made to meet the Bettiah and Bugaha road at Luckia, and requires only four miles of earthwork and four bridges. About three-fourths of the earthwork was finished; bridges not yet begun.

(37.) *Road from Jugdishpore to Gobindgunge*.—Is an old road, made by a former Maharajah of Bettiah, and is far from being straight, and has no leaks. It was repaired during the year and 13 bridges constructed, total water-way of which is 184 feet. Three more bridges are still required to be made on this road.

(38.) *Bettiah to Jugdishpore road*.—Is a continuation of the Jugdishpore and Gobindgunge road. It is bridged and in fair order. It is difficult to keep the road in order on account of heavy traffic and want of leaks. Leaks will be estimated for to this and the Jugdishpore and Gobindgunge road.

(39.) *Village roads, Bettiah Sub-division*.—Nothing was done to village roads during the year, with the exception of petty repairs and a few small culverts. More will be done when the district is better known.

5. The accompanying statement A will show the works resolved upon for the current cess year.

6. The District Road Cess Committee worked exceedingly well during the year, and the following gentlemen acted as members of the committee :—

J. F. K. Hewitt, Esq., *Chairman*.
 H. G. Wilkins, Esq., *Vice-Chairman*.
 Sub-divisional Officer, Bettiah.
 Road Cess Deputy Collector.
 A. Edwards, Esq.
 — McQueen, Esq.
 S. Cooper, Esq.
 J. J. McLeod, Esq.
 W. T. Gibbon, Esq.
 Dr. H. Hill.
 R. H. Hill, Esq.
 W. Edwards, Esq.
 E. A. Hickey, Esq.
 G. Freeman, Esq.
 R. Hudson, Esq.

Dr. C. Meadows.
 M. N. McLeod, Esq.
 Rajah Shewraj Nundun Singh.
 Baboo Muktnath Missir.
 „ Issur Gir Mohunt.
 „ Bindessuree Proshad Sah.
 „ Bissessur Sah.
 „ Ruktoo Sah.
 „ Jokhoo Chowdhry.
 „ Kustooree Singh.
 „ Gunga Dooday.
 „ Shakti Nath Ojha.
 Qasim Khan.
 Baboo Khedoo Thakoor.
 „ Rambhujoo Mahton.

The roads in the Bettiah sub-division were placed under the charge of Mr. R. H. Sealy, Assistant Engineer, who acted under the direction of the Joint-Magistrate of Bettiah and the branch committee. Mr. Sealy is an admirable officer, very active and energetic. He does his work carefully and thoroughly and looks well after his subordinates.

7. In the sudder sub-division all the works were done by native overseers and indigo-planters, who gladly, as usual, undertook the repairs of all the roads which were placed under them. There was no work executed during the year which entailed any special difficulty.

8. The land required for the new road to Bughaha was, as usual, given by the Maharajah of Bettiah.

STATEMENT A.

Showing the works resolved upon for the current cess year 1876-77.

ORIGINAL WORKS.

Motiharee Sub-division.

Construction of dāk bungalow at Motiharee.
 Construction of dāk bungalow at Segowli.
 Ditto ditto at Barraha.

REPAIRS.

Motiharee Sub-division.

Motiharee to Kutkenwah road.
 Ditto to Dhaka road.
 Ditto to Jattariah road.
 Ditto to Mehsee road.
 Peepra to Suttur ghât road.
 Barraha to Rajpore road.
 Rajpore to Sahebgunge road.
 Ditto to Turcoliah road.
 Kessoriah to Gobindgunge road.
 Segowlee to Gobindgunge road.
 Ditto to Ruxole road.
 Motiharee to Rajghat road.
 Chupra to Amwa Bazar road.
 Turcoliah to Soogong road.
 Ditto to Mudhoochupra road.
 Motiharee to Gobindgunge road.
 Hurdia to Burhurwah road.
 Peepra to Serraha road.
 Kullyanpore to Etwa ghât road.
 Etwa ghât to Dhaka road.
 Dhaka to Ghorasan road.
 Ditto to Jamooah road.
 Serraha to Jamooah road.
 Meerpore to Ghorasan road.
 Semrah to Soogong road.
 Barraha to Serraha road.
 Dhaka to Pudumkari road.
 Ditto to Belwa ghât road.
 Turcoliah to Sungrampore road.
 Gobindgunge to Burhurwah road.
 Branch road to Segowlee cantonment.
 Dhaka to north-east boundary road.
 Ghorasan to Ekdam road.
 Kutkenwah to Ruxole via Adapore.
 Muckwa to Ghyree road.
 Barraha factory to Mudhooobun road.
 Village roads.

Bettiah Sub-division.

Bettiah to Pipraghat road.
Pipurpatty to Ruttowl road.
Ramnugger to Bughaha road.
Chainputtiah to Shikarpore.
Rajghat bridge to Dhokeraha road.
Lowriah to Pursah road.
Chainputtiah through Churee, connecting
the latter with Chainputtiah; bridging
over Hurha nullah.
Sluice-gate at Bettiah dâk bungalow at
Bettiah.

Bettiah Sub-division.

Bettiah to Chunaha road.
Chunaha to Ruttowl road.
Lowriah to Ramnugger road.
Ditto to Shikarpore road.
Bettiah to Gobindgunge road.
Ditto to Chainputtiah road.
Ditto to Bulthur road.
Ditto to Amwa Bazar road.
Dhokeraha to Pipurpatty road.
Pursah to Bughaha road.
Lowriah to new Bughaha road.
Bettiah to Lowriah road.
Rajghat bridge to Bettiah road.
Village roads.
Repairs to Lowriah bungalow.

No. 6—Part I.
CHUMPARUN DISTRICT ROAD FUND.
Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs. A. P.	Rs. A. P.	On Collection of Revenue.	Rs. A. P.	Rs. A. P.
Balance on 1st October 1875 ... { Cash in hand ... { Advances outstanding ...	1,95,447 8 0 3,96,546 2 5		...	3,263 6 9 1,860 4 5	5,123 11 2
Less balance at credit of deposit ...	2,01,098 10 5 48,128 10 2	1,52,970 0 3	Outlay on District Works.		
<i>Receipts of the year.</i>					
Revenue under District Road Cess Act { Cess on lands ... { houses ... { Fines ...	59,543 3 11 754 8 0 230 0 0		Original works ... { Roads, bridges, and bungalows ... { River and canal works ...	2,79,423 9 9	2,79,423 9 9
Road cess leviable otherwise than under the District Road Cess Act ...	44 10 10	44 10 10	Repairs ... { Roads and bridges ... { River and canal works ...	30,124 1 11	30,124 1 11
Receipts from tolls ... { Road tolls ... { Ferry ... { River and canal tolls ...	27,299 13 5 1,77,025 5 4	27,299 13 5 1,77,025 5 4	Establishment ... { Cash in hand ... { Advances outstanding ...	1,09,086 8 7 20,009 4 3	11,969 11 3 1,241 13 2
Grant-in-aid from Provincial Reserve Fund ...	2,333 1 6	2,333 1 6	Tools and plant ...		3,27,882 15 3
Sale of produce and stores ...	454 13 4	454 13 4	Balance on 30th September 1876 { Cash in hand ... { Advances outstanding ...	1,29,095 12 10 36,323 3 6	
Miscellaneous revenue from sources other than above mentioned ...			Less balance at credit of deposit ...		92,772 9 4
Total Receipts ...	2,67,685 8 4	2,67,685 8 4			
Grand Total ...	4,20,655 8 7	4,20,655 8 7	Grand Total ...		4,20,655 8 7

J. F. K. HEWITT,
Magistrate and Chairman.

No. 6—Part II.

CHUMPARUN DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76, accompanying the Annual Account for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Revenue under Road Cess Act X of 1871.	76,395	Cess on lands	59,543 3 11	
Road cess leviable otherwise than under the Road Cess Act.	...	„ houses	764 8 0	
Ferry tolls ...	3,250	Fines	230 0 0	
	6,100	Amount of other cesses ... ..	.....	60,527 11 11
	3,520			44 10 10
	6,000	Bughaha ghât	2,702 1 4	
	345	Burnaha ghât	3,864 0 0	
	200	Peepurputty ghât	1,162 5 4	
	210	Segowli ghât	5,458 1 0	
	1,030	Chaita ghât	345 0 0	
	1,700	Lowriah ghât	200 0 0	
	5,265	Hurraj ghât	143 12 0	
	3,500	Poochurriah ghât	800 3 4	
	1,160	Hussenee ghât	1,312 2 8	
	5,100	Dheckyha ghât	4,330 1 1	
		Etwa ghât	2,460 6 8	
		Lalbagiah ghât	696 12 0	
		Gobindgunge ghât	3,825 0 0	
Grant-in-aid ...	...	Amount sanctioned as per Bengal Government Public Works Department's Resolution No. 1242, dated 9th March 1876	1,77,025 5 4	27,299 13 5
Sales of produce and stores.	...	Realized from sale proceeds of stores	2,333 1 6	1,77,025 5 4
Miscellaneous ...	...	Miscellaneous	451 13 4	
		Total income ...	.....	2,787 14 10
				2,67,685 8 4
		EXPENDITURE.		
Establishment on collection of revenue.	3,049	Salaries of clerks, mohurirs, and peons	3,263 6 9	
	1,270	Contingencies	1,880 4 5	
		OUTLAY ON DISTRICT WORKS.		5,123 11 2
		Roads and Bridges.		
Original works ...	29,878	Unadjusted portion of famine expenditure held under "other advances" charged off in this year	3,27,702 0 1	
		Deduct refunds	50,778 6 4	
			2,76,923 9 9	
		Refund of amount expended by the Public Works Department on the construction of building for Relief Officers and temporary building for Executive Engineer's office and residence at Motiharee originally paid out of Scarcity and Relief Fund—vide Accountant-General's No. 592B, dated 19th August 1876	2,500 0 0	
		Total original works ...	.....	2,79,423 9 9
		Roads and Bridges.		
Repairs ...	3,000	Repairing Motiharee to Kutkenwa road	2,852 3 2	
	1,000	Ditto ditto to Dhaka road	593 0 6	
	2,000	Ditto ditto to Tattariah road	1,168 1 7	
	3,000	Ditto ditto to Mehsee road	2,588 3 0	
	2,500	Ditto Peepra to Suttur ghât road	1,523 7 0	
	800	Ditto Boorah to Rajpore road	793 1 0	
	500	Ditto Rajpore to Sahebgunge road	300 0 0	
	1,500	Ditto ditto to Tureolia road	848 6 0	
	1,500	Ditto Kessoriah to Gobindgunge road	300 0 0	
	3,000	Ditto Gobindgunge to Jagdishpore road	2,929 4 10	
	1,200	Ditto Segowli to Gobindgunge road	525 10 9	
	700	Ditto ditto to Ruxole road	1,207 8 6	
	2,500	Ditto Motiharee to Segowli road	530 0 7	
	250	Ditto Segowli to Rajghat road	84 4 0	
	750	Ditto Turcolia to Soogang road	103 10 9	
	1,000	Ditto ditto to Mudhoochupra road		
	1,000	Ditto Motiharee to Gobindgunge road turning near Muckwa	998 9 0	
	800	Peepra to Serraha road	174 15 2	
	400	Kullyanpore to Etwa ghât road	379 9 0	
		Kataha ghât to Lalpurh road	47 6 3	
	600	Etwa ghât to Dhaka road	547 2 8	
	500	Serraha to Jamooah road	495 7 0	
	300	Neerpore to Ghorasan road	485 3 0	
		Carried over ...	19,475 1 9	2,84,647 4 11

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	19,475 1 9	2,84,547 4 11
		EXPENDITURE—(continued.)		
		Repairs—(continued.)		
Repairs—(contd.)...	500	Burrah to Serraha road ...	87 5 1	
	150	Dhaka to Pudemkare road ...	133 2 3	
	2,000	Tureolia to Sungrampore road ...	552 12 0	
	500	Gobindgunge to Burhurwah road ...	33 14 0	
	150	Branch road to Segowli cantonment ...	31 0 0	
	300	Muckwa to Ghyree road ...	165 13 6	
	1,500	Village roads, Motiharee sub-division ...	718 8 3	
	6,000	Bettiah to Bughaha road ...	5,078 15 9	
	1,000	Ditto to Bulthur road ...	1,337 14 3	
	300	Ditto to Amwabazar road ...	6 8 0	
	300	Ditto to Jugdishpore road ...	195 11 1	
	600	Ditto to Tengrahee ghât road ...	251 14 3	
	300	Ditto to Lowriah road ...	186 6 3	
	600	Lowriah to Ramnugger road ...	4 0 0	
	600	Ditto to Shikarpore road ...	574 8 6	
	200	Ramnugger to Shikarpore road ...	21 8 0	
	1,500	Lowriah to Bughaha road ...	805 3 0	
	1,500	Village roads, Bettiah sub-division ...	464 0 0	
		Total repairs ...	.....	30,124 1 11
		Establishment.		
Establishment ...	25,238	Balance of Rs. 4,963, being the proportion of establishment chargeable against the Chumparun District Road Committee on account of Public Works Department ...	3,152 6 5	
		Rs. A. P.		
		1 Head clerk at Rs. 60 for 10 months and 28 days ...	652 0 0	
		Deduct fines ...	0 8 0	
		1 Clerk at Rs. 35 for 18 days ...	651 8 0	
		1 Clerk at Rs. 15 for 2 months ...	21 0 0	
		1 Office peon at Rs. 4 for 13 months ...	30 0 0	
		1 Assistant Engineer at Rs. 250 for 10 months ...	52 0 0	
		1 Accountant to ditto at Rs. 50 for 9 months 24 days ...	2,500 0 0	
		1 Clerk to ditto at Rs. 30 from 11th November to 9th January 1876 ...	490 0 0	
		2 Peons, Assistant Engineer's office, at Rs. 4 for 10 months ...	59 10 9	
		1 Overseer at Rs. 45 for 9 months 18 days ...	80 0 0	
		1 Overseer at Rs. 35 for 12 months ...	425 4 8	
		1 Overseer at Rs. 34 for 6 months 7 days ...	420 0 0	
		1 Sub-overseer at Rs. 15 for 7 months 18 days ...	178 2 3	
		Travelling allowance of Assistant Engineer ...	114 5 0	
		Ditto - ditto of Assistant Engineer's accountant for joining his appointment at Bettiah from Calcutta ...	977 8 0	
		Statistical establishment ...	63 3 0	
		Petty establishment, as chowkidars, &c. ...	512 0 6	
		Total establishment ...	2,242 10 8	11,969 11 3
		Tools and Plant.		
Tools and plant ...	1,240	2 Dingies ...	12 11 2	
		2 Dumpey levels with stand complete at Rs. 260 ...	520 0 0	
		2 Prismatic compasses at Rs. 28 ...	56 0 0	
		2 Ebony T squares at Rs. 6 ...	12 0 0	
		4 Ebonite set squares at Rs. 2 ...	8 0 0	
		2 Boxes of mathematical drawing instruments complete ...	120 0 0	
		2 Nine-cakes Engineer's color box ...	20 0 0	
		4 Levelling staves ...	135 0 0	
		2 Hundred-feet chains with arrows ...	27 0 0	
		3 Chesterman's tapes, 100 feet, at Rs. 11-4 ...	30 6 0	
		3 Newman's tapes, 100 feet, at Rs. 12-8 ...	33 12 0	
		1 Teakwood box for Assistant Engineer's office ...	10 0 0	
		2 Tables with drawers at Rs. 15 for ditto ...	30 0 0	
		1 Almirah at Rs. 20 for Assistant Engineer's office ...	29 0 0	
		3 Chairs at Rs. 4 each for ditto ditto ...	12 0 0	
		6 Brass badges at Rs. 1-8 each for ditto ditto ...	9 0 0	
		1 Pair of scales at Rs. 10 for ditto ditto ...	10 0 0	
		4 Carts at Rs. 25 for Bettiah sub-division ...	100 0 0	
		1 Almirah for Road Cess office under the Collector ...	30 0 0	
		Charges incurred in the packing and carriage of instruments ...	37 0 0	
		Total expenditure ...	.....	1,241 13 2
		Total expenditure ...	.....	3,27,892 15 3

Memorandum showing in detail the Amount of Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Chumparun District Road Fund in the Chumparun Treasury	1,09,086 8 7	1,09,086 8 7	

Memorandum showing in detail the Amount of Outstanding Advances on the 30th September 1876.

PARTICULARS.	* Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Executive Engineer, Sarun Division	2,356 12 7	2,356 12 7	
Mr. A. Edwards, Motiharee Factory	481 13 9		
" MacQueen, Tattariah	247 15 6		
" C. W. Edwards, Ramgurwah Factory	242 10 9		
Joint-Magistrate, Bettiah	1,200 0 0		
Dr. J. Hill, Turcolia Factory	862 10 9		
Mr. J. MacLeod, Peepra	300 0 0		
" E. A. Hickey, Pudumkare Factory	16 13 9		
" R. H. Sealy, Assistant Engineer	774 13 8		
" G. Freeman, Lohuriah Factory	131 0 0		
Bricks in the reserve stock	390 8 0		
Sub-Deputy Opium Agent, Burhurwah	200 0 0		
Expenditure on relief building and charitable relief by Public Works Department during May 1874	8,369 4 2		
Unadjusted portion of Rs. 7,516-13-4, being the difference between the amount at credit of Public Works Department, as shown in the quarterly account ending 30th September 1874, and that in the sub-schedule for September 1874	4,434 13 4	17,652 7 8	
Total outstanding ... ..	.....	20,009 4 3	

Memorandum showing in detail the Amount of Balance at Credit of Deposit on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Deposit on account of Segowli Ghat	1,287 8 0		
" " of Bughaha Ghat	665 0 0		
" " of Peepurpatty Ghat	425 0 0		
" " of Lowriah Ghat	31 0 0		
" " of Dheckaha Ghat	1,325 0 0		
Amount of unexpended balance for the year 1871-72	3 12 9		
Amount paid into treasury by the Executive Engineer, Special Chumparun Division, on account of value of grain	32,585 14 9		
Total at credit of deposit ... ..	.....	36,323 3 6	

J. F. K. HEWITT,
Magistrate and Chairman.

No. 98J., dated Bankipore, the 19th March 1877.

From—S. C. BAYLEY, Esq., C.S.I., Commissioner of the Patna Division,
To—The Secretary to the Government of Bengal, Public Works Dept.

I HAVE the honor to submit the following report on local works in this division for the year 1875-76, together with the reports and accounts submitted by the several District Road Cess Committees, and in so doing to apologise for the delay which has arisen in its submission, owing to the Sarun returns not having been received in this office till the 5th instant.

Changes in the classification of districts.—The districts of Chumparun, Durbhunga, Mozufferpore, and Sarun, have been raised from class III to class I.

Organization of Engineering Establishments.—Engineering establishments have been organized in one and all the districts in this division under the Road Cess Act, an Engineer having been appointed to each district except Gya, where the works are supervised by the provincial Executive Engineer, a portion of whose salary is contributed by the Road Cess Committee. This arrangement, now that the separate Gya division has been abolished, will, I trust, not be allowed to continue, as it is in the highest degree inconvenient.

Road cess collections.—Chumparun is the only district where road cess was collected during the year under report. In the rest of the districts the collections commenced only on the 1st October last. The cess is levied at half rates in all the districts except Shahabad and Chumparun, where maximum rates are collected, and Sarun, where two-third rates are to be collected. The estimated income on account of road cess in each district is as follows:—

	Rs.
Patna	82,156
Gya	1,14,707
Shahabad	1,50,253
Mozufferpore	1,29,237
Durbhunga	80,000
Sarun	1,08,307
Chumparun	76,435
Total	7,41,095

RECEIPTS.

The total receipts in this division during the year amounted to Rs. 3,45,413, against Rs. 3,03,732 in the previous year, showing an increase of Rs. 41,681. The increase occurs chiefly in Chumparun, where road cess was collected during the year under review.

The following table shows the income of each district during the year under report as compared with the previous year:—

DISTRICT.	TOTAL RECEIPTS.		Increase.	Decrease.
	In 1874-75.	In 1875-76		
	Rs.	Rs.	Rs.	Rs.
Patna	44,879	39,402	.....	5,470
Gya	9,951	10,714	763	.....
Shahabad	27,764	26,592	.....	1,172
Mozufferpore	1,05,615	73,600	.....	32,015
Durbhunga	15,854	39,495	23,641	.....
Sarun	50,034	64,077	14,043	.....
Chumparun	49,642	90,833	41,291	.....
Total	3,03,732	3,45,413	80,338	38,657
			Difference 41,681.	

So there has been an increase in all the districts except Patna, Shahabad, and Mozufferpore. I observe that ferry tolls, which form the chief source of income, have fallen off from Rs. 2,36,448 to Rs. 2,16,415, or to the extent of Rs. 20,033, of which Rs. 18,752 occurs in Mozufferpore and Durbhunga (Tirhoot). This decrease is, however, to a great extent more nominal than real. The ferries are settled for the financial, and not the road cess year, and hence the returns under review represent only a portion of the revenue derived from ferries.

The subjoined statement shows the amount collected under this head in each district during the past two years:—

DISTRICT.	In 1874-75.	In 1875-76.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Patna	35,042	30,635	.....	4,407
Gya	11,184	1,433	249	.....
Shahabad	8,895	7,295	.....	1,599
Mozufferpore	1,01,142	64,643	.....	36,599
Durbhunga	11,979	29,826	17,847	.....
Sarun	45,671	55,883	9,712	.....
Chumparun	32,533	27,300	.....	.....
Total	2,36,448	2,16,415	.....	20,033

So Mozufferpore shows the largest decrease, but it is only *apparent*. The returns for the year 1874-75 exhibited the ferry tolls realized for almost the entire district of Tirhoot, while the statement for the year under review shows the revenue of the two districts of Mozufferpore and Durbhunga separately. The collections in the latter district have fallen off for reasons thus explained by Mr. MacDonnell:—

“In March 1876 I found that it was impossible to farm out several of our ferries owing to the existence of a clique of men, inhabitants of Mulkachuck in Chupra, who had hitherto monopolized the farming of ferries in Tirhoot. These men, farmers in the previous year, during which I was not in charge of this district, had fallen into arrears intentionally, as I believe: they had so long monopolized the ferry leases here that other parties were unwilling to compete with them. I was forced therefore to manage many ghâts directly for a time until favourable opportunities for farming them presented themselves. The income from the ghâts of the district since April last has been Rs. 8,920, exclusive of Rs. 11,312, advance held in deposit. The collections between October 1875 and 30th September 1876 have been Rs. 29,826 9-0.”

Government aid.—The amount contributed by Government to the several districts during the year is noted below :—

	Rs.
Gya	5,273
Shahabad	63,458
Mozufferpore	1,44,481
Durbhunga	2,500
Sarun	16,22,862
Chumparun	17,70,025
Total ...	32,59,599

These were nominal grants made in order to cover the deficit caused by expenditure incurred on relief works.

Expenditure.—The total expenditure incurred in the division during the year was Rs. 6,76,842, which was spent thus :—

	Rs.
In original works	3,12,490
„ repairs	1,89,324
„ establishments	78,645
„ refunds	86,758
„ tools and plant	5,281
„ contingent charges	4,344
Total ...	6,76,842

The amount of expenditure in each district was as follows :—

	Rs.
Patna	35,574
Gya	29,501
Shahabad	48,101
Mozufferpore	1,45,110
Durbhunga	39,134
Sarun	51,266
Chumparun	3,28,156
Total ...	6,76,842

Of the amount of expenditure shown against Chumparun, viz. Rs. 3,28,156, Rs. 2,79,423 were spent in adjustment of the famine expenditure. Similarly Rs. 85,446 out of Rs. 1,45,110 shown against Mozufferpore were paid on account of the relief works executed in 1874.

The works undertaken during the year under review were of an ordinary character, and call for no special remarks.

The subjoined table shows the financial condition of the several districts.

DISTRICTS.	Total income, including the balance from the last year and Government grant.	Total expenditure.	Balance at credit at the end of the year.
	Rs.	Rs.	Rs.
Patna	57,834	35,574	22,260
Gya	30,618	29,501	1,117
Shahabad	50,938	48,101	2,837
Mozufferpore	17,58,307	16,53,918	1,04,389
Durbhunga	49,080	39,134	9,946
Sarun	53,771	51,266	2,505
Chumparun	4,20,928	3,28,156	92,772
Total ...	24,21,476	21,85,650	2,35,826

Chumparun shows the best result.

I regret to observe that the number of meetings held by the several District Committees was very small, as shown below :—

	No. of meetings.		No. of meetings.
Patna	7	Durbhunga	5
Gya	2	Sarun	8
Shahabad	3	Chumparun	2
Mozufferpore	5		

This indicates indifference on the part of the members as well as of the Magistrates. The Committees of Gya, Shahabad, and Chumparun, failed to meet even once in every quarter, as enjoined in section 54 of the Road Cess Act. This is very unsatisfactory. I have now drawn the serious attention of the Magistrates to this point, and have impressed upon them the necessity of holding more frequent meetings.

DISTRICT ROAD FUND.

NOTIFICATION.

No. 222.

The 20th August 1877.

UNDER Section 89 of Act X. (B.C.) of 1871, the following annual accounts and reports of the Road Cess Committees of the 24-Pergunnahs, Nuddea, Jessore, and Moorshedabad, of works done and in progress during the past cess year 1875-76, together with the remarks thereon of the Commissioner of the Presidency Division, are published for general information.

G. A. D. ANLEY, C. E.,

*Asst. Secy. to the Govt. of Bengal
in the Public Works Dept.*

No. 20R, dated Alipore, the 23rd January 1877.

From—R. H. WILSON, Esq., Magistrate and Chairman, Road Cess Committee,
24-Pergunnahs,

To—The Commissioner of the Presidency Division.

THE annual meeting for the examination of the district road accounts for the cess year 1875-76, held under Section 88 of the Road Cess Act, being just over, I have now the honor to submit a copy of the aforesaid accounts as passed by the committee, together with a report of the work done and in progress during the year, as prescribed by Section 89 of the above Act.

2. The gentlemen named in the margin were the members of the District Road

District Road Cess Committee.

Magistrate and Collector, 24-Pergunnahs,
Chairman.
Senior covenanted officer under the Col-
lector and Magistrate.
District Superintendent of Police, *Vice-*
Chairman.
Deputy Collector in charge of Road Cess
Department, *Secretary.*
Dr. R. Moir, Civil Surgeon.
Hon'ble Maharajah Nurrendro Krishna,
Bahadoor.
Rajah Hurrendro Krishna, Bahadoor.
Baboo Dwarka Nauth Biswas.

Baboo Sham Churn Law.
Mr. R. Harvey.
Baboo Deno Nauth Mullick.
" Kally Coomar Roy Chowdhury.
Mr. R. C. Sterndale.
Baboo Peary Mohun Roy.
" Debendro Coomar Roy Chowdhury.
" Gopal Doss Dutt.
" Radha Mohun Mundle.
" Shama Churn Pottitundo.
" Grish Chunder Bose.
" Ram Goti Nag.
" Modhoo Sooden Mookerjee.

Committee for the year 1875-76, under the terms of their appointment made by Government on the 28th July 1875, under the provisions of Section 49 of the Act. During the year under review five general meetings and two sub-committees were held, in

each of which there was a quorum. On the whole, the members were more regular in their attendance this year than in the past, although their number has been reduced by the death of Baboo Ram Goti Nag, by the non-attendance of Baboo Modhoo Sooden Mookerjee, who, I regret to say, has been struck with blindness, and by the transfer of Dr. R. Moir from the district.

The following statement shows the number of times each member attended the meetings of the committee :—

Collector and Chairman	4	Baboo Gopal Doss Dutt	4
Senior covenanted officer under Col- lector	1	Hon'ble Maharajah Nurrendro Krishna, Bahadoor	3
District Superintendent of Police, <i>Vice-Chairman</i>	3	Baboo Deno Nauth Mullick	3
The Deputy Collectors in charge of the Road Cess Department, viz.—		" Debendro Coomar Roy Chowdhury	3
Baboo Hem Chunder Ker	5	Mr. R. C. Sterndale	2
" Ram Shunker Sen	2	Rajah Hurrendro Krishna, Bahadoor	2
" Sham Churn Law	5	Baboo Radha Mohun Mundle	2
" Dwarka Nauth Biswas	4	" Shama Churn Pottitundo	2
" Kally Coomar Roy Chowdhury	4	Mr. R. Harvey	1
		Baboo Peary Mohun Roy	1

One member of the committee, Baboo Grish Chunder Bose, did not attend at all.

From the above it will be seen that of the ordinary members, Baboos Sham Churn Law, Dwarka Nauth Biswas, Kali Coomar Roy Chowdhury, and Gopal Doss Dutt, have been the most regular attendants at the committee meetings. To Baboo Sham Churn Law a certificate of honor was awarded on the 1st of January last in recognition of his services as a member of the Road Cess Committee and an Honorary Magistrate of this district.

3. *Branch Road Cess Committees.*—The Branch Road Cess Committee at Barripore held six meetings during the year, at which Baboos Hurry Doss Dutt, Debnarain Dutt, Aunundo Chunder Ghose, and Moonshee Golam Aribi punctually attended. Of the above-mentioned gentlemen, Baboo Debnarain Dutt personally looked after the construction of culverts on three roads, while the others made themselves useful in supervising the work of the other roads.

4. At Diamond Harbour the local Road Cess Committee meetings were well attended and the suggestions made by the members very useful. In addition to the amount allotted from the District Road Fund, the members and villagers have in several cases subscribed towards the making of roads in which they are interested.

5. The sub-divisional officer at Satkhira reports with regret that the members of the Branch Road Cess Committee do not evince as much zeal as could be wished in the work which they have undertaken.

6. At Busseerhat Baboos Jogessur Bose, Kallybur Singh, and Sookriti Chunder Roy appear to be regular in their attendance at the meetings, and always ready to advise the Chairman on projects coming within their local knowledge.

7. There are Branch Road Cess Committees at Dum-Dum, Barrackpore, and Baraset, and although I have had no detailed reports as to how they have worked, I have no reason to believe, from the proceedings of the meetings sent to me from time to time, that the members have rendered valuable aid to the Chairmen of their respective sub-divisions in the discharge of this important duty. I may mention the name of Baboo Baney Madhub Chuckerbutty in connection with the Dum-Dum Committee, who, as Vice-Chairman, has rendered valuable assistance to the Cantonment Magistrate in carrying out the provisions of the Road Cess Act, and whose services have been acknowledged in a certificate of honor granted to him on January 1st.

8. Including an opening balance of Rs. 12,251-7-4, the total income of the year amounted to Rs. 1,59,351-13-10, as shown in the following statement:—

	Rs.	A.	P.
Last year's balance	12,251	7	4
Land cess at the maximum rate	1,06,256	12	3
House cess	12,357	4	6
Fines and fees	946	12	4½
Road cess leviable otherwise than under the Act	212	15	6
Road tolls	10,626	1	10
Ferry „	14,687	3	3½
Sale proceeds of produce	483	4	9
Miscellaneous	1,530	0	0
Total income	1,59,351	13	10

9. Of the 33 ferries kept up on the different rivers and khals in this district, the assets of which have been made over to the District Road Fund under Government Resolution No. 1009, dated 23rd February 1872, two—situated at spots where the Satkhira road is intersected by the Bhomra and Gangnea khals—have been abolished, substantial bridges having been put up at those places for the accommodation of traffic. On the other hand, a new public ferry has been established on the canal at Bhangore, the seat of a police station and of a *hāt* within the sudder sub-division.

10. *Expenditure.*—There was a total expenditure of Rs 1,40,358-13-5 against the income under the following heads:—

	Rs.	A.	P.
Collection and office establishment	9,446	8	9
Contingent charges	881	15	10
Original work	15,307	13	6
Repairs	89,434	1	7
Engineer's establishment	22,684	8	9
Pension	387	0	0
Tools and plant	2,296	13	0
Total	1,40,358	13	5

The details of expenditure are given in form No. 6, Part II, of the annual accounts herewith submitted.

11. *Sub-Committee's report.*—I beg to transcribe below the report of the sub-committee appointed under Section 88 of the Act to examine the annual accounts of the fund:—

“We, the members of the sub-committee appointed under Section 88 of the Road Cess Act, beg to submit the following report—

“Taking the last year's budget, we find that the income was allotted as follows:—

	Rs.
Works and repairs	1,17,359
Engineer's establishment	22,086
Tools and plant	2,500
Office establishment	15,711
A Total	1,57,656

“On looking over the accounts of expenditure, we find that the income of the year was actually laid out as follows:—

	Rs.
Works and repairs	1,04,742
Engineer's establishment	22,604
Tools and plant	2,297
Office establishment	10,328
Pension	387
B Total	1,40,358

"There was an excess expenditure in the engineering establishment owing to the payment of the salaries for September within the month, in consequence of the intervention of the Poojah holidays.

"Therefore, deducting B from A, we have a saving of Rs. 17,289 over the budgetted amount. To this we have to add Rs. 1,695 as excess collection made over the amount shown as income in the budget. So we have a clear saving of Rs. 18,993—a result which we consider as satisfactory.

"We find that the following sums were spent on works not included in the budget, namely:—

	Rs.
Bon Hooghly road	1,190
Dum-Dum slaughter-house road	217
Nowapara road	401
Selimpore "	145
Chungfully "	153
Audermanic bridge	921
Prithiba road	99
Compensation for lands taken up for Nimta and Kholakhally roads	426

"As these amounts have been already usefully laid out for the above purposes, we recommend that the general committee may pass these amounts.

"We beg to point out prominently to the District Committee that the amounts spent on the roads noted in the margin appear to us to have been laid out on objects which are not within the scope of the Act. All these roads are situated within municipalities, and, as Section 1 of Act X (B.C.) of 1871 expressly provides that the road cess is not to be extended to any town in which the District Municipal Act or the District Towns' Act, 1868 (lately codified by Bengal Council Act V of 1876), is in force, we consider it our duty to state that this outlay of district road cess funds for the purpose of keeping up of municipal roads is, in our opinion, not justified by law—an opinion which is strengthened by the view taken in a similar case by the Government of Bengal in its letter, No. 511, dated 4th February 1873, to the Commissioner of Rajshahye. We beg, therefore, that the committee, in consultation with the Chairman, will take timely measures in order to guard against such expenditure in future.

"With these remarks we beg to recommend that the accounts herewith submitted may be passed."

(Sd.) E. J. SHUTTLEWORTH.
DWARKA NAUTH BISWAS.
SHAM CHURN LAW.
RAM SHUNKER SEN.

12. The above report was laid before the general meeting of the District Road Cess Committee on the 17th January last, when it was resolved that as the municipal roads, hitherto kept in repair from the District Road Fund, could not be suddenly given up without causing serious inconvenience to the public, the repairs already provided for should be carried out, but that a letter should be addressed to the several municipalities concerned requesting them to take charge from the 1st April of the roads lying within their respective boundaries, which have hitherto been kept in repair by the Road Cess Committee.

13. *Original works.*—The statement appended to this report will show that of the original works, costing in the aggregate Rs. 14,881, those noticed below were the most important:—

- (1.) Metalling of the Goburdanga road. This road is five miles in length, starting from the 31st mile of the Jessore road and ending at the right bank of the Jaboona river, opposite Goburdanga, a place of considerable trade in the district. This is a principal branch of the Jessore road, through which heavy traffic from the north-eastern parts of the district finds its way to Calcutta. For the metalling of this road Rs. 18,000 was necessary, but the funds did not admit of our laying out more than Rs. 7,786 during the past road cess year, and consequently only two and a quarter miles out of five have been metalled. Arrangements have been made for carrying out the remainder of the work during 1876-77. The utility of the work must, however, be comparatively small till the Jessore road is metalled up to this point, where the Goburdanga road commences. For the metalling of this part of the Jessore road materials were in part collected by the Public Works Department in 1873. Financial difficulties led to the abandonment of the work, and the metal then collected still lies by the roadside.
- (2.) The construction of two bridges and three pipe drains on the Bhangore road has completed a length of 16½ miles of thorough communication from the 9th mile of the Jessore road to the canal at Bhangore. The first five miles of this road, known as the Bistopore portion, are *pucca*.

- (3.) A large khal on the Satkhira road, known as the Bhomra khal, has been bridged at a cost of Rs. 2,428. This bridge is a wooden platform supported by wrought-iron posts prepared by joining two $\frac{1}{2}$ irons together.
- (4.) A similar bridge, at a cost of Rs. 2,478, has also been put across the Bolorampore khal on the Fulta Beerasee road, which connects the Diamond Harbour road with the left bank of the Hooghly river near Fulta. This bridge has been of very great service in permanently removing the inconvenience felt by the people in crossing the khal on an unstable bamboo structure which they used to put up every year after the rains.

14. *Repairs.*—It will be seen from the statement given in Part II that Rs. 89,434 have been expended in repair works. Out of this sum Rs. 64,431 was laid out on *pucca* roads (of which there are 150 miles in this district), Rs. 11,247-11-6 on unmetalled roads, and Rs. 1,394 on petty works of all kinds. Notwithstanding the expenditure of such a heavy sum on repairs, we have not been able to put *all* the roads into a thorough good condition, but by a judicious distribution of the funds, we have been able to maintain them in a fair passable order, and great improvements have been made by repairing culverts and bridges on all. So great is the demand for roads in this district that petitions numerously signed constantly pour in praying for the construction of this or that road; and although the District Committee give their best consideration to all such prayers, they find the funds far too limited to admit of their undertaking more than a few of the various useful projects laid before them.

15. *Mohismaree road.*—It will be recollected that the Mohismaree road from Dukhin Baraset to Mohismaree, in the Barripore sub-division, has formed the subject of much correspondence with your office. Its cost was at first estimated at Rs. 12,047, and provision was made for the expenditure of this sum in the budget for the year 1875-76. Subsequent enquiries led to an increase of the estimate to Rs. 18,617. This necessitated a reference to you; and while the subject was under consideration, several letters questioning the utility of the large expenditure proposed appeared in the daily and weekly papers, and ultimately, on reconsideration, the project was, in my opinion, wisely abandoned.

16. *Village roads, Diamond Harbour.*—The sum allotted to this sub-division for the improvement of village roads was Rs. 1,940, out of which Rs. 1,700 was spent upon making roads, or rather good foot-paths, to connect villages with the existing *kutchas* roads, and with the imperial Diamond Harbour road. Certain sums (all under Rs. 200) were allotted to the chief people of the villages interested, and they have in most cases made good use of the money. The value of such roads during, and for some time after, the rainy season cannot be overrated, as without them the ryots are cut off from access to markets, living as they do on what may be described as scattered islands.

17. *Barripore.*—Out of the Rs. 1,700 allotted to this sub-division, Rs. 738 was laid out in the construction of the Kessubpore road, which was an original work, and Rs. 300 in constructing the Davrear road. The balance was expended in repairing Doorga, Sooburdhipore, Gorea, and other roads, and in erecting masonry culverts and wooden and bamboo bridges, in order to provide for sufficient waterway within the country traversed by these village roads.

18. *Sudder sub-division.*—Of the Rs. 1,700 allotted to this sub-division for village roads, the Chalkhola road, extending over two miles from Ryepore road to Chalkhola, in the Atchipore station, was constructed at an expense of Rs. 335, of which Rs. 200 was contributed from the District Road Fund. It is wide enough to admit of the passage of two carts. The Dangooria road, in the same police station, was constructed at an expense of Rs. 100, extending over six furlongs. The Asootee village road, in the Tallygunge station, was also a new construction, made at an outlay of Rs. 110, extending over $1\frac{1}{2}$ miles. With the exception of Rs. 200, which was the unexpended balance at the end of the year, the remainder was laid out on repairs and providing small culverts on existing roads. All these works were executed under the direct supervision of the Police Inspector Gouripodo Chuckerbutty, who has evinced great activity in carrying them out.

19. *Dum-Dum.*—The sum of Rs. 800 allotted to this small sub-division for village roads was laid out in petty repairs and in the construction of culverts. It is unnecessary to add that the main roads in this sub-division are kept in thorough repair from the district as well as the provincial funds.

20. *Barraekpore.*—The allotment of Rs. 1,200 for village roads in this sub-division was spent in repairs and in the construction of 25 pathways and 10 culverts.

21. *Baraset.*—Of Rs. 1,635 allotted to this sub-division, Rs. 1,634 was expended in repairing 15 roads and constructing three masonry culverts, and in paying compensation for lands taken up for the Rajibpore village road.

22. *Busseerhat.*—Of the Rs. 1,700 set apart for Busseerhat for village roads, Rs. 952 was spent on an important road which runs from Busseerhat to Harwah, the seat of a police station and of a large annual fair, and Rs. 216 and 124 in erecting two masonry bridges at Gopalpore and Dhulchitti. The remainder was laid out in repairing existing village roads.

23. *Satkhira.*—Of Rs. 2,047 allotted to this sub-division for village roads, Rs. 1,319 was spent in the construction of new village roads and Rs. 370 in the repair of existing ones. The remainder was laid out in the erection of culverts and temporary bamboo bridges, and in paying a small travelling allowance to the road cess clerk for the supervision of the works.

A large number of applications was received from the inhabitants of many villages praying for the construction of roads in their neighbourhood, and the allotment for this sub-division has in consequence been increased this year.

24. The Committee are glad to notice that for the construction of village roads the

	Rs.	A.	P.	
1. Manager of the estate of the late Rajah Prosonno Narsin Dev, for construction of a road from Malancha to Nitr., in the Diamond Harbour sub-division ...	70	0	0	gentlemen named in the margin have made voluntary contributions of the amounts placed opposite their names, and they take this opportunity of marking their appreciation of the public spirit displayed by them. The villagers of Ramjebunpore and Kulgachia, in the Diamond Harbour sub-division, paid Rs. 15 and 10 respectively for the construction of village roads. It appears that they paid at the rate of two annas or four annas each, and made up the sums alluded
2. Baboo Degumber Mozoomdar, for construction of a road from Patdaha to Barooda, in the same sub-division ...	200	0	0	
3. Baboo Boomally Chuckerbutty, for construction of the Kessubpore road, in the Barripore sub-division ...	400	0	0	
4. Baboo Dwarka Nauth Biswas of Jann Bazar, for a road from Bangilabad to Moorhed, in the Diamond Harbour sub-division ...	60	0	0	

to. There are other persons who expended large sums in the construction of village roads, but who did not deposit the same at the credit of the fund. To all these the best thanks of the District Committee are undoubtedly due. It is, they think, a most satisfactory proof of social progress when private persons are found ready to aid in the prosecution of useful works.

25. *Superintendence of works.*—All the district works, except the improvement of village roads, are carried out by the District Executive Engineer, assisted by a staff of overseers. The Executive Engineer submits weekly inspection reports, and thus keeps the Chairman regularly informed of all that is going on under his supervision. To Baboo Radhica Prosad Mookerjee, the District Engineer, the Committee consider that their thanks are due for the care, energy, and intelligence which he has displayed in all departments of his work. Regarding the subordinate executive officers, it is sufficient to say that the Executive Engineer makes no complaint of their work.

26. *Sub-divisional officers.*—Of the sub-divisional officers, Messrs. B. L. Gupta and J. G. Ritchie of Diamond Harbour, Baboo Rakhal Doss Mookerjee of Barripore, and Baboo Bejoy Madhub Mookerjee of Shatkhira, have been prominent in the interest they have taken in promoting the welfare of their respective sub-divisions by actually supervising the construction and repair of the village roads situated therein; and my best thanks are due to the undermentioned gentlemen, who have shown great public spirit by devoting a great portion of their time in furthering the object of the Road Cess Act:—

- (1.) Baboo Sham Churn Law, member, District Road Cess Committee.
- (2.) „ Dwarka Nauth Biswas, member, Road Cess Committee.
- (3.) „ Debenarain Dutt, member, Branch Road Cess Committee, Barripore.
- (4.) „ Degumber Mozoomdar, member, Branch Road Cess Committee, Diamond Harbour.
- (5.) „ Bane Madhub Chuckerbutty, member, Branch Road Cess Committee, Dum-Dum.

27. During the earlier part of the year, Baboo Hem Chunder Ker was in immediate charge of the Road Cess Committee's office at head-quarters. This arrangement ceased in consequence of an accident which incapacitated that officer for some time from active work, and his place has since been taken by the Honorable Baboo Ram Shunker Sen, to whom I am much indebted for the valuable assistance which he has constantly given me.

28. *Operations of the coming year.*—I now proceed to give a brief analysis of the proposed road cess operations for the year 1876-77, as required by Government circular No. 50, dated 23rd July 1873.

29. *Expected income for 1876-77.*—The total amount of cess leviable under the Act, and the income from other sources, are estimated as follows:—

	Rs.
Cess on lands	1,09,000
„ on houses	10,000
Fines and fees	500
Road cess leviable otherwise than under the District Road Cess Act ...	200
Road toll	11,300
Ferry „	13,800
Sales of produce and stores	200
Total income	1,45,000
Estimated balance ending 30th September 1876	18,000
Grand Total	1,63,000

30. *Proposed expenditure in 1876-77.*—The expenditure on original works will be Rs. 33,400, against Rs. 15,370 in 1875-76; and in maintenance and repairs Rs. 97,567, against Rs. 89,434 in 1875-76. The last-named amount includes Rs. 16,767 allotted to village roads this year against Rs. 12,200 allotted in 1875-76, as also an amount of Rs. 8,000 reserved for relief and unforeseen works.

31. The Committee were enabled to set apart larger sums for the prosecution of the works under their charge by saving effected in the cost of establishment. Some increase is also anticipated in their income from different sources.

No. 195R, dated Alipore, the 30th April 1877.

From—R. H. WILSON, Esq., Magistrate and Chairman, Road Cess Committee,
24-Pergunnahs,

To—The Commissioner of the Presidency Division.

With reference to your predecessor's No. 13PR, dated 12th instant, on the subject of

		Budget.	Actual expen- diture.	Saving.	Excess.	
		Rs.	Rs.	Rs.	Rs.	
1875-76	{ Office establishment ...	15,711	10,328	5,380	.....
	{ Engineer's ditto ...	22,086	22,604	...	518	On account of the establishment having been paid twice in the same month owing to the Poojah holidays (see Sub-Committee's report).
			Savings on actual expenditure of last year.			
		Rs.	Rs.			
1876-77	{ Office establishment ...	9,300	1,028			
	{ Engineer's ditto ...	21,546	1,448			

savings effected in establishment charges, I have the honor to furnish the figures in margin exhibiting at one view the amount of saving on this head year by year.

2. This, added to other savings

effected during the year, left a clear unexpended balance of Rs. 18,993 at the end of 1875-76, from which the Committee were unable to make larger provision in their budget for 1876-77 for original works and repairs than they were in a position to do in the previous year. The figures given in paragraph 32 of my annual report show in detail the nature of these allotments, and need not be repeated.

No. 6-Part I.
24-PERGUNNAHS DISTRICT ROAD FUND.
Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs. A. P.	Rs. A. P.	On Collection of Revenue and Committee's control.	Rs. A. P.	Rs. A. P.
Balance on 30th Septem- ber 1875. { Cash in hand ... Advances outstanding ...	12,572 3 1 116 4 3	...	Establishment ...	...	9,446 8 9
Total	12,688 7 4	...	Contingent charges ...	...	881 15 10
Deduct balance at credit of deposits	437 0 0	...	Outlay on District Works.		
Receipts of the year.				Rs. A. P.	
Revenue under District Road Cess Act of 1871. { Cess on lands ... " mines, railways, &c. ... " houses ... Fines and fees, &c. ...	1,06,256 12 3 12,357 4 6 946 12 4	...	Original works... { Roads and bridges ... River and canal works...	15,307 13 6	
Road cess leviable otherwise than under District Road Cess Act ...	212 15 6	...	Repairs ... { Roads and bridges ... River and canal works... Ferries ...	89,434 1 7	
Receipts from tolls { Road tolls ... Ferry " ... Canal or river tolls ...	10,626 1 10 14,687 3 4	...	Establishment ...	22,604 8 9	1,04,741 15 1
Grants-in-aid from Provincial Reserve Fund	...	...	Pension ...	387 0 0	22,991 8 9
Sales of produce and stores	483 4 9	...	Tools and plant ...	...	2,296 13 0
Fines ...	30 0 0	...	Total outlay to be passed		
Miscellaneous ...	1,500 0 0	...	Balance on 30th September 1876. { Cash in hand ... Advances outstanding ...	160 2 9	1,40,358 13 5
Total receipts of the year	...	...	Deduct balance at credit of deposits	...	29,542 8 5
Grand Total	...	...	Grand Total	...	10,549 8 0
					18,993 0 5
					1,59,351 13 10

Passed for Rs. 1,40,358-13-5.

ALIPORE, the 15th November 1876.

E. SHUTTLEWORTH, Vice-Chairman,
Road Cess Committee, 24-Pergunnahs.

No. 6.—Part II.

24-PERGUNNAHS DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76, to accompany the Annual Account from 1st October 1875 to 30th September 1876 for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
		<i>Amount collected under Act X of 1871.</i>		
Revenue under District Road Cess Act of 1871.	1,08,500 10,000	Cess on lands " houses Fines and fees	1,06,256 12 3 12,357 4 6 946 12 4	
Road cess leviable otherwise than under District Road Cess Act.	250	Other cess	212 15 6	1,19,560 13 1 212 15 6
Receipts from road tolls	....	Rs. A. P. Toll-bar on Bakrahat road Ditto Ballakhally " Ditto Narainpore " Ditto Culpee " Ditto Bistopore " Ditto Tackoorpookur " Ditto Majeeparrah " Ditto Badooriah " Mitterhat toll-bar on Takes " Dhurnatollah ditto " Toll-bar on Sookchur " Ditto on Banksepore and Ustee road	1,709 0 0 302 8 0 84 2 0 1,325 0 0 813 0 0 554 0 0 1,033 0 0 384 0 0 900 0 0 2,646 15 10 646 0 0 168 8 0	
	10,825		10,626 1 10	
Receipts from ferry tolls.	....	Realized from sale of Kootughatta ferry Ditto Ootur Burranagore " Ditto Burranagore " Ditto Goaberialah " Ditto Buddertolah " Ditto Hyathpore " Ditto Budge-Budge " Ditto Poonjallee " Ditto Roypore " Ditto Monohurgunge " Ditto Ootur Chog Pealte " Ditto Khollakhally " Ditto Tambooldah " Ditto Amjhara " Ditto Nackpoollee " Ditto from sale of Tarrajooneah " Ditto Badooriah " Ditto Banshtolah " Ditto Takee " Ditto Hasriabad " Ditto Debhutta " Ditto Chandooriah " Ditto Busseerhat " Ditto Itendah " Ditto Kullaroah " Ditto Keckseallee " Ditto Jumnah " Ditto Dum-Dum " Ditto Nuldaree " Ditto Akarpore " Ditto Bhamraha " Ditto Gungneah " Ditto Katakhalley " Ditto Bhangar "	96 0 0 1,691 0 0 366 2 0 584 0 0 185 0 0 334 0 0 1,028 0 0 330 5 2 166 0 0 228 10 0 1,200 14 0 123 8 0 281 0 0 398 0 0 1,106 0 0 883 0 0 699 4 0 371 0 0 316 0 0 596 0 0 193 0 0 621 0 0 1,027 0 0 467 12 0 314 4 2 667 0 0 212 0 0 165 0 0 67 8 0 134 0 0 162 0 0 60 0 0 109 0 0 100 0 0	
	14,685		14,687 3 4	25,313 5 2
Fines ... ..	....	Deposit forfeited ... ..	....	30 0 0
Sales of produce and stores.	....	Sales of produce and stores	483 4 9	483 4 9
Miscellaneous ... ..	....	Contribution received for Amdaugh road	1,500 0 0	1,500 0 0
		Total Income ... ..	....	1,47,100 6 6
		EXPENDITURE.		
		<i>Establishment.</i>		
		<i>Valuation Office.</i>		
Collection of revenue and Committee's control.	15,711	Head clerk, at Rs. 52 per mensem 2nd " " " 30 " 3rd " " " 25 " Head mohurir, at Rs. 25 " 1 Clerk, at Rs. 20 " 2 Mohurirs, at " 20 and 15 each 3rd salary of a clerk in the Account Department of the Collector's office—as per Government order No. 6734, dated 25th November 1874 1 Duffry, at Rs. 6 per mensem	693 0 6 390 0 0 322 7 6 325 0 0 252 5 6 454 13 0 79 14 0 78 0 0	
		Carried over	2,395 8 6	

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	72,734 8 6	25,636 6 1
		EXPENDITURE—concluded.		
		<i>Bridges and Culverts.</i>		
Repairs—concluded.		Repairing Andermanick bridge ...	920 9 6	
		Ditto two culverts on Preth-eba road ...	98 11 6	
600		1 wooden bridge over the Echapore khal ...	600 0 0	
600		1 ditto Kancharapara khal ...	570 0 0	
300		1 ditto Ballinghatta khal on the Takee road.	*297 11 6	
200		1 bridge on the Culpee road ...	303 6 3	
150		2 culverts on the Hara road ...	139 0 3	
200		2 ditto on the U-tee road ...	114 13 0	
1,350		Petty works of different kinds ...	1,394 0 0	
			4,438 4 0	
		<i>Improvement of Village Roads.</i>		
		Rs. A. P.		
		Alipore sub-division ...	1,500 0 0	
		Barripore " ...	1,697 6 9	
		Diamond Harbour " ...	1,700 0 0	
		Baraset " ...	1,634 9 4	
		Busseerhat " ...	1,684 6 6	
		Satkhira " ...	2,044 14 6	
		Barrackpore " ...	1,200 0 0	
12,200		Dum Dum " ...	800 0 0	
			12,261 5 1	
Establishment on works.	22,086	1 Executive Engineer, at Rs. 832-8 per mensem ...	9,990 0 0	89,434 1 7
		2 Overseers, " 80 each per mensem ...	2,080 0 0	
		1 Sub-overseer, " 35 " ...	455 0 0	
		2 Overseers, " 30 " ...	780 0 0	
		2 ditto, " 25 " ...	598 0 3	
		1 Accountant, " 80 " ...	1,040 0 0	
		1 Estimator and draftsman, at Rs. 40 per mensem ...	520 0 0	
		1 Clerk, at Rs. 30 per mensem ...	390 0 0	
		1 do., " 25 " ...	325 0 0	
		5 Chaprassees, " 6 each per mensem ...	389 12 0	
		1 Jemadar, " 8 " ...	104 0 0	
		1 Duftry, " 8 " ...	103 12 0	
		1 Sweeper, " 2 " ...	26 0 0	
		4 Chaprassees " 6 " ...	288 0 0	
		1 Chaprassee from 14th to 31st March 1876, at Rs. 6 per mensem.	33 7 9	
			17,123 0 0	
		Travelling allowance ...	4,768 9 9	
		Contingencies ...	712 15 0	
			22,604 8 9	
		Mr. Campbell's pension, at Rs. 32-4 per mensem ...	387 0 0	22,991 8 9
Tools and Plant ...	2,500	Purchasing 2 new cast iron road rollers and smaller tools ...	1,816 5 0	
		Purchasing levelling and surveying instruments ...	480 8 0	
			2,296 13 0	
		Total Expenditure ...	.....	1,40,358 13 5

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the 24-Pergunnahs District Road Fund in the Alipore Treasury ...	29,382 5 8		
Cash in the hands of the Executive Engineer ...	160 2 9		
Total ...	.....	29,542 8 5	

Memorandum showing in detail the Balance at Credit of Deposits on the 30th September 1876.

	Rs. A. P.	Rs. A. P.
Sub-overseers ...	.....
Contractors ...	10,549 8 0	
Total ...	.....	10,549 8 0

E. J. SHUTTLEWORTH,

The 15th November 1876.

Vice-Chairman, Road Cess Committee, 24-Pergunnahs.

No. 44, dated Kishnaghur, the 21st November 1876.

From—C. C. STEVENS, Esq., Magistrate and Chairman of the District Road Cess Committee, Nuddea,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit the following report on the road operations carried out in this district during the cess year ending 30th September 1876.

2. The opening balance of the year was a deficit amounting to Rs. 98,041-8-4. This was mostly due to the famine. Of this balance, Rs. 35,080-5-8 were due to Government on account of value of grain, Rs. 10,000 were payable to Public Works Department, Rs. 41,477-7-2 were overdrawn from the treasury, and Rs. 11,483-11-6 as the amount of liability incurred for work. Part of this liability was paid up in the first quarter, and the whole balance was cleared up in March, on receipt of the Government grant, Rs. 79,145-0-2.

3. The estimated income for the year was as follows:—

	Rs.
Cess on lands	65,000
„ houses	10,500
Road tolls	2,200
Ferry „	18,270
Miscellaneous	220
Total	96,190

4. The actual revenue of the year was as follows:—

SOURCES OF INCOME.	Amount.	Worse than estimated by	Better than estimated by
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cess on lands	70,813 9 2	.....	5,813 9 2
„ houses	10,853 10 11	.....	353 10 11
Road tolls	2,459 0 0	.....	259 0 0
Ferry „	22,350 9 9	.....	4,080 9 9
Grant-in-aid	79,145 9 2	.....	79,145 9 2
Miscellaneous	1,080 13 3	.....	1,400 13 3
Total	1,87,303 4 3	.....	91,113 4 3

5. The actual income, therefore, nearly doubled the estimated revenue, but, on payment of the liabilities, it fell short by Rs. 6,928-4-1. The collection under the heads of cess on lands and cess on houses exceeded our expectation, owing to realization of the arrears of the preceding year. The income under the heads of ferry and road tolls was better by Rs. 4,339-9-9, and this was due partly to an improved system introduced for improving collection under these heads. The item miscellaneous comprises fines, the proceeds of sales and dāk bungalows, rent of roadside trees and fisheries, and the one per cent. for roads levied in settlements.

6. The estimated outlay for the year was as follows:—

	Rs.
Collection of revenue	3,264
Original works	23,021
Repairs of roads	57,379
„ ferries	100
Engineer establishment	11,676
Tools and plant	200
Contingencies	550
Total	96,190

7. The expenditure actually incurred during the year was as follows:—

HEADS OF EXPENDITURE.	Amount.	Below estimate.	Above estimate.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collection of revenue	3,289 8 9	.....	725 8 9
Original works	24,310 2 11	.....	1,289 2 11
Maintenance of repairs	57,079 4 6	299 11 6	.....
„ ferries	159 5 3	.....	59 5 3
Engineer establishment	10,504 11 9	.....	4,888 11 9
Tools and plant	100 15 6	99 0 6	.....
Refunds	917 15 7	.....	917 15 7
Contingencies	236 11 9	313 4 3	.....
Payment of liabilities	98,041 8 4	.....	98,041 8 4
Total	2,01,400 4 4	719 0 3	1,05,922 4 7

8. The actual expenditure exceeded the estimated outlay by Rs. 1,05,210-4-4, but this was so simply because the large deficit balance, the result of the famine, was cleared up during the year.

9. The excess under the head of "collection of revenue" arose partly from the fact that the ticca peons in the sub-divisions were entertained much longer than we had expected would be necessary, and partly from the establishment for September having been paid during the month; the Doorga Poojah holidays having commenced from the 22nd day of it.

10. The outlay on the construction of village roads has been treated as "original works," and the sums expended in maintaining them as "repairs." The item "original work" shows an excess amounting to Rs. 1,289-2-11. This arose partly from the fact that a large portion of the money allotted in the foregoing year for the construction of the Dareeghatta bridge, which could not be expended that year through interference of floods, had to be spent during the year under review, and partly owing to the proposed outlay having increased in some cases in the preparation of detailed estimates.

11. The item "repairs" is very near the estimate, and the small difference requires no explanation, especially as it is impossible to anticipate correctly, at the time fixed for the preparation of the budget, what the effect of the season will be.

12. There is an excess amounting to Rs. 4,888-11-9 in the item "engineer establishment." This is partly due to the establishment for September having been paid during the month, and partly due to the fact that the charges for Public Works establishment for the preceding year, amounting to Rs. 4,064-8-3, which was not provided in the budget, had to be met during the year under review.

13. There is a large saving under the head of contingencies. This arose from the requisite quantity of forms and stationery not having been purchased during the year, but borrowed from the Executive Engineer, Presidency Division.

14. Among the original works undertaken during the year, the completion of Dareeghatta bridge forms the principal item. It is a wrought-iron girder bridge on masonry piers and abutments, having three openings, each of 22 feet span. This work was commenced in the preceding year, but partly through the interference of the floods and partly because of financial difficulties, only a small part of it was done that year. This bridge was completed during the year under review at an expense of Rs. 8,122-7-5.

15. Next in importance comes the reconstruction of the Gokalkhally bridge in the 6th mile of the Chooadangah and Meherpore road. This is a timber bridge supported on masonry abutments and three bold timber piers, having four openings, each of 20 feet clear span. It has been completed satisfactorily at an expense of Rs. 3,196-9-8.

16. A timber bridge on tal-wood piles, having four openings, each of 10 feet span, has been constructed in the 12th mile of the Kishnaghur and Kissengunge road at an expense of Rs. 605-6-6.

17. Rs. 1,661-14-9 were expended in constructing a strong timber bridge on masonry piers and abutments and having two openings, each of 13 feet clear span, in the 8th mile of the Kishnaghur and Kissengunge road.

18. The abutment of the Nallykhal bridge on the 18th mile of the Kishnaghur and Meherpore road, which gave way during the flood of 1872, was reconstructed, with the necessary improvements in the design, at an expense of Rs. 1,398-7-6.

19. Rs. 1,727-2-3 were spent on the construction of a timber bridge on masonry abutments, having one opening of 10 feet clear span, on the 8th mile of the Kissengunge and Barromassia road.

20. A bridge has been constructed in the 7th mile of the Kishnaghur and Kissengunge road at an expense of Rs. 2,583-3-6. It is a wrought-iron girder bridge on masonry piers and abutments, and having 3 bays, each of 10 feet clear span.

21. Rs. 1,184-11-2 have been spent on filling the gap caused by floods on the old site of the Gokulkhally bridge and diverting the Bhymarah khal through the channel of the new bridge.

22. Four timber bridges have been constructed on the Nischendpore and Hatboalia road at an expense of Rs. 752-13-0.

23. Of the sum of Rs. 57,079-4-6 shown under the head of maintenance and repairs of roads and bridges, Rs. 1,326-11-0 were spent by the Chooadangah and Meherpore sub-committees on the repairs of embankments; and of the balance, Rs. 38,699-11-3 were spent in repairing 123 miles of metalled feeder roads, and Rs. 17,052-14-3 were expended on the maintenance and repairs of existing unmetalled roads, village roads, ferries, and dāk bungalows.

24. In the present year the principal works for execution are the following :—

- (a) The existing roads will be repaired and kept in order.
- (b) A small culvert will be constructed on the Kooshtea and Salgamudia road.
- (c) The cracked bridge on the Kishnaghur and Buggoola road will be repaired.
- (d) A timber bridge will be constructed in the 1st mile of the Kooshtea and Dadapore road.
- (e) A small culvert will be constructed in the 3rd mile of the Kissengunge and Barromassia road.
- (f) A temporary bridge on the Kishnaghur and Meerah road, which has been damaged by flood, will be reconstructed.

- (g) A culvert will be constructed in the 17th mile of the Ramnuggur and Manicknuggur road.
- (h) A temporary bridge will be built in the 15th mile of the Ramnuggur and Khalishpore road.
- (i) Two bridges will be constructed on the Meherpore and Gangnee road,—one over Tarapore khal, and the other over river Kajlah at Sawal Bhashi.
- (j) A bridge will be constructed over Bydangah khal, on the Chooadangah and Jhenidah road.
- (k) A new road will be constructed from Amlah to Nowparah.
- (l) The proposed road from Bongong to Garapotta will be undertaken this year.
- (m) Two new roads will be constructed—one from Allumdanga to Jamjamy, and the other from Bansberiah to Hanskhally.
- (n) The last three miles of the Arrunghatta and Duttapoolia road will be completed.
- (o) New village roads will be constructed and the existing ones will be repaired.

25. Two meetings for the purpose of discussing and passing the budget estimates and fixing the rates were held by the District Committee; a quorum was obtained in each occasion.

26. The funds at the disposal of the committee are perfectly inadequate to the wants of the district, and the result is that the administration of the department is complained of very much. People compare former times, when they paid nothing and had more money spent on them, with the present, when they pay road cess and derive less benefit.

27. The working of the committee is fairly satisfactory.

28. The District Engineer has, as usual, done his work with efficiency, and the establishment generally has discharged its duties satisfactorily.

Extract paragraph 1 from a letter from the Magistrate and Chairman of the District Road Cess Committee, Nuddea, No. 193, dated 18th April 1877, to the Commissioner of the Presidency Division.

1. "With reference to your No. 28PR, dated the 12th instant, I have the honor to report that in the report for the year 1875-76, the actual collection from ferry and road tolls have been compared with the amount of the budget estimate for that year, and not with the revenue collected from those heads in the preceding year as compared by you."

No. 6—Part I.

NUDEA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance on 30th September 1875
{ Cash in hand
{ Advances outstanding
Deduct balance at credit of deposits
Receipts of the year.
{ Cess on lands
{ mines, railways, &c.
{ houses
{ Fines
Road cess leviable otherwise than under District Road Cess Act
{ Road tolls
{ Ferry "
{ Canal or river tolls
Grants-in-aid from Provincial Reserve Fund
Sales of produce and stores
Miscellaneous
Total of receipts
Grand Total
On Collection of Revenue and Committee's control.
Establishment
Contingent charges
Outlay on District Works.
Original works
{ Roads and bridges
{ River and canal works
Repairs
{ Roads and bridges
{ River and canal works
{ Ferries
Establishment
Tools and plant
Balance on 30th September 1876
{ Cash in hand
{ Advances outstanding
Total
Deduct balance at credit of deposits
Grand Total

KISHNAGHUR, the 15th November 1876.

DWARKA NATH SARKAR,

District Engineer.

C. STEVENS,

Chairman.

No. 6.—Part II.

NUDDEA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76, to accompany the annual account for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
Rs. A. P.		INCOME	Rs. A. P.	Rs. A. P.
		<i>Amount collected under Act X of 1871.</i>		
Revenue under District Road Cess Act X of 1871.	85,000 0 0 10,000 0 0	Cess on lands Ditto houses Fines	68,257 13 10 10,857 15 8 7 12 0	79,123 9 6
Other cess	.....	Other cesses	342 15 8	342 15 8
Receipts from road tolls.	2,200 0 0	Gopalunggur toll-bar on Banaghat and Gopalunggur road	2,477 8 9	2,477 8 9
Receipts from ferries.	.....	Amount realized from sale of Nuddea ferry Ditto of Paneeghatta " Ditto of Baadangah " Ditto of Gowary " Ditto of Ramnuggur " Ditto of Dindutt " Ditto of Hanskhally " Ditto of Choadangah " Ditto of Subulpore " Ditto of Peerpore " Ditto of Nohagunge " Ditto of Ugrodeep " Ditto of Assaroo " Ditto of Kiseungunge " Ditto of Bazipore " Ditto of Moluath " Ditto of Monakhally " Ditto of Manstaberiah " Ditto of Raneenuggur " Ditto of Dakdah " Ditto of Koosteah " Ditto of ferries collected in sub-divisions Ditto of ditto in Choadangah sub-division Ditto of ditto in Koo-htea " Ditto of ditto in Meherpore " Ditto of ditto in Kanaghat " Ditto of ditto in Bongong "	3,169 12 0 142 8 0 238 0 0 2,882 8 0 514 5 6 182 0 0 2,647 0 0 602 13 0 487 11 0 94 13 3 347 0 0 524 8 0 400 4 0 2,601 0 0 124 4 0 214 4 0 304 2 0 64 0 0 146 11 6 92 0 0 676 8 0 3,763 7 6 1,197 12 0 216 0 0 328 6 0 389 0 0	
	18,270 0 0	Add amount of refunds now adjusted	22,350 9 9 6 2 6	22,356 12 3
Grants-in-aid	.....	Amount sanctioned as per Government order No. 1242, dated 9th March 1876	79,145 9 2	79,145 9 2
Sales of produce	50 0 0	Sale proceeds from miscellaneous articles	2 8 3	2 8 3
Miscellaneous	210 0 0	Receipts from dāk bungalows, rent of trees, &c., miscellaneous other receipts	1,329 14 7	1,329 14 7
		Total Income	.....	1,84,778 14 2
		EXPENDITURE.		
		<i>Establishment.</i>		
Collection of revenue and Committee's control.	.....	1 Head clerk, for 13 months 1 Clerk, at Rs. 30, for 12 months 1 Do. from 1st to 15th September 1876, at Rs. 30 2 Clerks, at Rs. 25 each, for 13 months 3 Mohurirs, at Rs. 15 each, for 13 months Peons, at Rs. 6 per mensem each Salary of an additional clerk in the treasury	738 0 0 360 0 0 15 0 0 650 0 0 585 0 0 475 3 4 37 8 0	
	2,688 0 0		2,860 11 4	
	578 0 0	Contingent expenses on account of stationery, furniture, postage, and receipt stamps, and peon's salary for collecting house-cess at sub-divisions	1,022 9 7	3,883 4 11
		Carried over	.....	3,883 4 11

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	3,883 4 11
		<i>* Outlay on District Works.</i>		
		<i>Roads and Bridges.</i>		
Original works	.....	Construction of village roads ...	2,417 10 0	
		Ditto of Dareeghatta bridge ...	8,122 7 6	
		Ditto of Gokulkhally bridge ...	3,196 9 8	
		Ditto of 12th mile bridge on Kishnaghur and Kissengunge road ...	605 6 6	
		Ditto of 8th mile bridge on Kishnaghur and Kissengunge road ...	1,661 14 9	
		Ditto of Nallykhally bridge ...	1,398 7 6	
		Ditto of 8th mile bridge on Kissengunge and Kotchandpore road ...	1,727 2 3	
		Ditto of 7th mile bridge on Kishnaghur and Kissengunge road ...	2,583 3 6	
		Excavating Gokulkhally khali division ...	1,184 11 2	
		Construction of earthen wing-walls to 8th mile bridge on Kishnaghur and Kissengunge road ...	104 11 9	
		Ditto of earthen wing-walls to 7th mile bridge on Kishnaghur and Kissengunge road ...	112 13 8	
		Construction of earthen wing-walls to 12th mile bridge on Kishnaghur and Kissengunge road ...	69 7 0	
		Ditto of bridges on Hatboalia road ...	752 13 0	
		Arboriculture on Buggoolah and Chagda road ...	24 3 6	
	23,021 0 0	Ditto, salary of mallees, &c., for planting trees ...	348 9 3	
		Total roads and bridges ...	.....	24,310 2 11
		<i>Roads and Bridges.</i>		
Repairs	.....	Repairs to Ranaghat and Santipore road ...	6,386 8 9	
		Ditto to Kishnaghur and ditto ...	4,328 14 3	
		Ditto to Choodanah and Jhenidah road ...	1,532 5 2	
		Ditto to Kissengunge and Kotchandpore road ...	5,556 14 5	
		Ditto to Chagda and Bongong road ...	9,909 6 5	
		Ditto to Kishnaghur and Buggoolah road ...	8,864 3 1	
		Ditto to Kooshtea and Dadapore road ...	450 14 0	
		Ditto to Choodanah and Meherpore road ...	507 13 0	
		Ditto to Kooshtea and Salsamudea ...	185 4 0	
		Ditto to Kishnaghur and Kissengunge ...	997 8 2	
		Ditto to ditto and Nuddea ...	1,247 10 3	
		Renewing 2nd mile bridge on Ranaghat and Santipore road ...	297 2 6	
		Repairs to Kishnaghur and Berhampore road ...	1,077 9 6	
		Ditto to ditto and Ranaghat road ...	865 0 5	
		Ditto to ditto and Meherpore road ...	1,446 9 5	
		Ditto to Ranaghat and Gopalnuggur road ...	332 0 3	
		Ditto to Kissengunge and Ramnuggur road ...	435 1 6	
		Ditto to Meherpore and Gangnee road ...	161 8 2	
		Ditto to Buggoolah and Bazitpore road ...	475 1 9	
		Ditto to Jada and Bansberiah road ...	120 8 6	
		Ditto to Devogram and Kallygunge road ...	84 13 11	
		Ditto to Bagadanga and Mollahatty road ...	353 11 3	
		Ditto to Santipore and Culna road ...	232 12 6	
		Ditto to Buggoolah and Bagdah road ...	613 8 0	
		Ditto to Gopalnuggur and Chowgatcha ...	712 2 0	
		Ditto to Hasada and Mohespore road ...	106 2 0	
		Ditto to Hatboalia and Nischundpore road ...	629 14 6	
		Ditto to Ranaghat and Jagooly road ...	536 8 3	
		Ditto to ditto and Jugpore road ...	65 6 0	
		Ditto to Modunpore and Sooksagur road ...	142 3 6	
		Ditto to Mohespore and Chowgatcha ...	112 14 4	
		Ditto to Kutgurah and Gowatolly road ...	42 12 4	
		Ditto to Arrunghatta and Dattypoolia road ...	101 14 3	
		Deviating 9th mile on Kishnaghur and Meherpore road ...	268 0 0	
		Repairs to Dignuggur road ...	0 3 0	
		Ditto to Habibpore village road ...	265 5 0	
		Reconstruction of bridges on Kishnaghur and Buggoolah road ...	856 5 9	
		Picking coals from old kiins ...	79 13 9	
		Repairs to Chagda and Sooksagur road ...	10 4 0	
		Ditto to Hatisalla embankment ...	100 0 0	
		Expenditure incurred by Kooshtea sub-committee on repairs of minor and village roads, &c. ...	703 3 0	
		Expenditure incurred by Meherpore sub-committee on repairs of minor and village embankments ...	2,000 8 0	
		Expenditure incurred by Choodanah sub-committee on repairs of minor and village embankment ...	2,049 3 8	
		Expenditure incurred by Ranaghat sub-committee on repairs of minor and village embankment ...	75 2 0	
		Expenditure incurred by Bongong sub-committee on repairs of minor and village embankment ...	1,331 0 1	
		Repairs to office of the District Engineer ...	12 0 0	
	57,379 0 0	Salary of dak bungalow servants ...	274 10 0	
		Total roads and bridges ...	57,048 4 7	
		Less refund ...	*1,500 0 0	
		Total roads and bridges ...	55,548 4 7	
		Carried over ...	55,548 4 7	38,193 7 10

* As per Chairman's No. 71, dated 21st December 1876.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	55,548 4 7	28,193 7 10
		<i>Ferries.</i>		
Repairs—concluded.	100 0 0	Repairs to approaches of Hanskhally ferry ...	130 5 9	
		Ditto to ditto of Kishnaghur „ ...	26 3 6	
		Ditto to ferry boat at Hanskhally „ ...	2 12 0	
		Total ferries ...	159 5 3	
		Less refund ...	0 3 0	
		Total Repairs ...	159 2 3	55,707 6 10
		<i>Establishment.</i>		
Establishment on works.	11,976 0 0	Salary of District Engineer ...	5,200 0 0	
		Ditto of 1 overseer ...	1,300 0 0	
		Ditto of 1 ditto ...	1,258 1 0	
		Ditto of 2 sub-overseers ...	1,300 0 0	
		Ditto of 4 ditto ...	1,690 0 0	
		Ditto of 2 office peons ...	130 0 0	
		Ditto of 8 peons for overseers and sub-overseers ...	520 0 0	
		Ditto of 1 accountant and head clerk ...	520 0 0	
		Ditto of 1 clerk ...	220 0 0	
		Ditto of 1 draftsman ...	323 2 6	
		Ditto of 1 duffry ...	39 0 0	
		Charges for Public Works establishment ...	4,064 8 3	
			16,564 11 9	
Contingencies ...	550 0 0	Contingent expenses on account of stationery, postage, stamps, &c., &c., for the use of District Engineer's office ...	236 11 9	16,801 7 6
Tools and plant ...	200 0 0	Purchasing kodalies ...	75 11 9	
		Ditto doormooshes ...	8 12 0	
		Ditto six pick-axes ...	4 8 0	
		Repairing and sharpening kodalies ...	12 0 0	100 15 6
		Total Expenditure ...	...	1,00,803 5 8

C. STEVENS,
Chairman.

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Nuddea District Road Fund in the Treasury ...	2,322 13 5	2,322 13 5	

Memorandum showing in detail the Balance at Credit of Deposit on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of deposits (liabilities for works) as per statement in preceding pages ...	16,908 13 3	16,908 13 3	

Memorandum showing in detail the amount of Outstanding Advances on 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the District Road Fund, Nuddea (District Engineer's imprest) ...	520 0 0	520 0 0	

Statement showing the liabilities incurred for works in the Nuddea District during the cess year 1875-76.

NAME OF WORK.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Construction of Dareeghatta bridge on the Chagda and Bongong road	4,560 11 6		
Ditto of Gokulkhally bridge on the Choadangah and Meherpore road	1,693 3 3		
Ditto of Nallikhal bridge on the Kishnaghur and Meherpore road	287 13 9		
Ditto of 8th mile bridge on the Kissengunge and Kotechandpore road	690 5 2		
Ditto of 8th mile bridge on the Kishnaghur and Kissengunge road	52 7 3		
Ditto of 7th mile bridge on ditto ditto	1,294 6 6		
Ditto of 12th mile bridge on ditto ditto	53 9 0		
Ditto of bridges on the Hatboalia and Nischindpore road	362 1 0		
Ditto of earthen wings of the 8th mile bridge on the Kishnaghur and Kissengunge road	11 5 6		
Ditto of earthen wings of the 12th mile bridge on the Kishnaghur and Kissengunge road	55 15 6		
Ditto of earthen wings of the 7th mile bridge on the Kishnaghur and Kissengunge road	8 11 6		
Reconstruction of a bridge in the 2nd mile of the Ranaghat and Santipore road	116 8 0		
Repairs to Ranaghat and Santipore road	436 15 6		
Ditto to Chogda and Bongong road	737 15 3		
Ditto to Kissengunge and Kotechandpore road	1,602 15 5		
Ditto to Kishnaghur and Bogoola road	804 14 10		
Ditto to ditto and Santipore road	1,470 1 3		
Ditto to ditto and Nuddea road	223 8 3		
Ditto to Ranaghat and Jagooly road	212 12 9		
Ditto to Kishnaghur and Meherpore road	158 9 3		
Ditto to ditto and Ranaghat road	269 0 10		
Ditto to Kissengunge and Ranaghat road	58 14 6		
Ditto to Bogoola and Bagdah road	92 12 6		
Ditto to Choadangah and Meherpore road	142 3 6		
Ditto to Ranaghat and Gopalnuggur road	25 11 0		
Ditto to Bagadanga and Mollahatty road	92 1 0		
Ditto to Hatboalia and Nischindpore road	186 15 3		
Ditto to Gopalnuggur and Chowgatchia road	62 8 0		
Ditto to Culnah and Santipore road	59 4 9		
Improvement of the diversion on the 9th mile of the Kishnaghur and Meherpore road	256 0 0		
Repairs to Choadangah and Jhenidah road	738 13 6		
Ditto to Ranaghat and Jogpore road	65 6 0		
Ditto to Modunpore and Sooksagore road	9 0 0		
Ditto to Chagda and Sooksagore road	10 4 0		
Ditto to Arrughatta and Dattapoolia road	5 0 0		
Total		16,908 13 3	

DWARKA NATH SARKAR,
District Engineer, for Chairman.

No. 73R, dated Jessore, the 27th January 1877.

From—A. SMITH, Esq., Magistrate and Chairman, District Road Cess Committee, Jessore,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit herewith my local improvement report and the annual road fund accounts for the year 1875-76.

2. The works intended for execution during the year were considered and passed by the District Committee at a meeting held in August 1875. All important local works were carried out by the District Engineer, and the village roads and minor works by the branch committees, under the special supervision of the Chairman and members.

3. The District Committee met four times—once in the beginning of the year, once in the middle, and twice towards its close—to consider various estimates, sanction appointments in their establishment, pass the budget and fix the rates for 1876-77, to consider the appointment of a Vice-Chairman, and propose new members for the District Committee.

4. The requirements of their sub-divisions for the year are first considered by the branch committees, and each submits to the District Committee its estimate of the requirements of the sub-division. The District Committee then selects the measures to be carried out during the year; and the larger ones, which require professional skill, are carried out by the Engineer and his professional staff, the smaller ones being dealt with by the branch committees under the supervision of the local overseers, members of the committees, or trustworthy gentlemen of the localities concerned.

In the northern portion of the district the European members have in this way rendered very valuable aid, and native gentlemen elsewhere have rendered similar assistance.

5. The following is a brief description of the works carried out in each sub-division during the year, and the expenditure incurred thereon.

JESSORE SUB-DIVISION.

6. *Jessore and Afra road.*—Renewal of metalling completed on the 12th and 13th miles; also earthwork in flanks for 11 miles.

The following is the quantity of work executed during the year:—

Earth-work	...	...	...	42,537 c. ft.
Metal consolidated	...	...	...	8,600 „

The expenditure up to date is Rs. 9,895, of which Rs. 769 were expended during the current year. The total amount of the estimates is Rs. 11,444.

7. *Roads outside Jessore Municipality.*—Renewal of metal and flanks on the Chachra and Mooralee road, and also on the race-course and Khyrtolla road.

The following is the quantity of work executed during the current year:—

Earth-work	...	...	...	94,559 c. ft.
Dressing	...	...	...	61,144 s. ft.
Metal consolidated	...	...	...	35,225 l. ft.

The expenditure up to date is Rs. 9,669, of which Rs. 2,037 were expended during the current year. The total amount of the estimates is Rs. 9,711.

8. *Jessore and Kallygunge road.*—Metalling has been completed on the 5th, 6th, and portion of the 7th mile, and renewed on the 11th mile.

On the 5th, 6th, and 7th miles the road has been raised, widened, and diverted where necessary, and a masonry culvert has been built. On the 14th mile a new tál-wood culvert has been put in owing to the existing waterway being insufficient.

The following is the quantity of work executed during the current year:—

Earth-work	...	...	...	577,000 c. ft.
Turfing	...	...	...	84,800 s. ft.
Consolidation of metal	...	...	...	86,955 c. ft.
Concrete	...	...	...	218 „
Masonry in 3 ft. culvert	...	...	...	1,340 „
Palm-tree culvert of 12 ft. span	...	...	...	1

The expenditure up to date is Rs. 16,650, of which Rs. 10,404 were expended during the current year. The total amount of the estimates is Rs. 21,194.

9. *Singha and Bussuntea road.*—The metalling between these two places has been begun, but only a portion was completed during the current year.

The following is the quantity of work executed:—

Metal consolidated	27,813 c. ft.
--------------------	-----	-----	-----	---------------

The expenditure up to date is Rs. 6,820, of which Rs. 4,903 were expended during the current year. The total amount of the estimates is Rs. 8,881.

10. *Rajahaut and Kessubpore road.*—As the wood-work of the Bandaghatta bridge on this road had become decayed and dangerous, it was removed and arching substituted. To prevent the villagers from cutting the road embankment where their fields were liable to become submerged, additional waterway has been provided by the construction of pipe culverts.

The following is the quantity of work executed during the current year:—

Earth-work	...	...	...	66,967 c. ft.
Turfing	...	...	...	188,132 s. ft.
Dressing	...	...	...	14½ chains.
Masonry	...	...	...	3,283 c. ft.
Plastering	...	...	...	622 s. ft.
Pipe culverts	...	...	...	4
Dismantling masonry	...	...	...	2,070 c. ft.

The expenditure up to date is Rs. 25,142, of which Rs. 1,472 were expended during the current year. The total amount of the estimates is Rs. 28,608.

11. *Jessore and Khajoor road.*—This road has been extensively repaired, raised, and widened in places, and diversions have been put in where necessary for a distance of six miles. Two new tál-tree culverts of 10 feet span each, and three pipe culverts, have been constructed to provide additional waterway.

The following is the quantity of work executed during the year:—

Earth-work	...	...	...	1,164,168 c. ft.
Turfing	...	...	...	205,708 s. ft.
Surface dressing	...	...	...	255 chains.
Pipe culverts	...	...	...	3
Tál-wood ditto, with masonry abutments and wings	...	...	...	2

The expenditure up to date is Rs. 4,457, of which the whole was incurred during the year. The total amount of the estimate is Rs. 5,112.

12. *Khajoor and Magoora road within the Sudder sub-division.*—The old road for the first five miles to Gadghat has been thoroughly repaired for fair-weather traffic at an expenditure of Rs. 796, which represents the total expenditure up to date.

The quantity of work executed is as follows:—

Earth-work	272,500 c. ft.
------------	-----	-----	-----	----------------

13. *Chowgatcha to Kotechandpore road.*—Renewal of metal on the 2nd and 3rd miles, construction of a masonry culvert with timber top of 10 feet span at Kotechandpore, and repairs to Mooktadoha and Surrooppore bridges.

The following is the quantity of work executed during the year:—

Earth-work	... 13,875 c. ft.	Pointing	... 654 s. ft.
Masonry	... 2,637 „	Timber work	... 159 c. ft.
Plastering	... 653 s. ft.	Coal-tarring	... 866 s. ft.
Concrete	... 595 c. ft.	Painting	... 160 „

The expenditure up to date is Rs. 1,597, of which the whole was incurred during the year.

14. *Polooghat and Dodaria road*.—As the woodwork of the Kolyandoha bridge had become decayed and dangerous, it was necessary to remove it and to substitute arching instead. The breaches made by last year's floods have also been thoroughly repaired.

The following is the quantity of work executed during the year:—

Earth-work	... ..	20,542 c. ft.
Masonry	... ..	3,136 „
Plastering	... ..	1,400 s. ft.

The expenditure up to date is Rs. 978, of which the whole was incurred during the year.

15. *Taragunge and Nqrail road*.—All the new embankment, including dressing and turfing on the first section of eight miles between Taragunge and Chachra, has been completed.

The following is the quantity of work executed during the year at a cost of Rs. 7,364:—

Earth-work	... ..	2,164,286 c. ft.
Turfing	... ..	487,927 s. ft.
Dressing surface	... ..	409 chains.

16. *Maintenance of bridges and culverts*.—Twenty-six culverts have been repaired on the following roads, viz.—

Jessore and Afra road	... ..	9
Chachra and Mooralee road	... ..	4
Jessore and Kallygunge road	... ..	1
Chowgatcha and Trimohanee	... ..	1
Churamunkatty and Kotechandpore road	... ..	3
Rajahaut and Kessubpore road	... ..	8
Total	... ..	26

The following is the quantity of work executed during the year at a cost of Rs. 1,034:—

Masonry	... 793 c. ft.	Earth-work	... 2,000 c. ft.
Plastering	... 4,943 s. ft.	Turfing	... 200 s. ft.

17. *Surface repairs to roads*.—Besides the above works, surface repairs have been executed to the following roads, aggregating 168½ miles, viz.—

	Miles.
Singhea to Khoolnah	... .. 28
Jessore to Kallygunge	... .. 18
Roads outside municipality	... .. 6
Polooghat and Dodaria	... .. 10½
Rajahaut to Kessubpore	... .. 17
Kessubpore to Trimohanee	... .. 6
Chowgatcha to Trimohanee	... .. 30½
Churamunkatty to Kotechandpore	... .. 21
Singhea to Basuntea	... .. 2
Jessore to Afra	... .. 12½
Jessore to Salkea	... .. 17
Total miles	... 168½
At a cost of Rs.	... 4,886

18. *Village roads in sudder sub-division*.—A sum of Rs. 2,685 was expended in constructing and repairing a number of minor roads and temporary bridges, principally on the following roads:—

(1) Arunda road.	(7) Polo Magoora.
(2) Poneehur Seerampore.	(8) Futtehpore.
(3) Benyallee.	(9) Salavarea.
(4) Sekhattee.	(10) Bhaloorea.
(5) Bhadurpore.	(11) Bullah.
(6) Dearee.	

19. *Milestones*.—As all the old wooden mileposts had decayed, it became necessary to replace them with others of Burdwan stone. For this purpose 313 were ordered from Messrs. Burn & Co., the greater number of which have been fixed.

The total expenditure up to date has been Rs. 2,269.

20. *Arboriculture*.—Two thousand six hundred and ninety-five cuttings from banian and peepul trees have been planted on the following roads, at a cost of Rs. 324, viz—

	Cuttings.
Jessore and Kallygunge	2,287
Jessore race-course	408

21. *Inspection bungalow at Mirzanagore*.—The old ruins at Mirzanagore near Trimohanee have been repaired at a cost of Rs. 271 and utilized as an inspection bungalow, there being no accommodation to the south of the district.

JHENIDAH SUB-DIVISION.

22. *Kallygunge and Jhenidah road*.—The embankment on the 25th mile has been raised throughout 6 inches above the flood level of 1871, and dressed and turfed; the timber work of the Baug and Hamdooah bridges renewed, as also the railings and parapets of all the old bridges. A new palm-tree culvert of 12 feet span has likewise been constructed.

The following is the quantity of work executed during the present year:—

Earth-work	1,358,939 c. ft.
Turfing	38,300 s. ft.
Dressing of slopes... ..	38,300 „
Ditto surface	57 chains.
Timber-work	1,037 c. ft.
Coal-tarring	5,088 s. ft.
Masonry	1,742 c. ft.
Painting	1,017 s. ft.

The expenditure up to date is Rs. 10,541, of which Rs. 9,236 were expended during the current year. The total amount of the estimate is Rs. 12,219.

23. *Jhenidah to Borai (Choodanga road)*.—Renewal of metal on the 16th, 20th, 21st, and 22 miles, and also repairs to flanks throughout the entire length of 13 miles, have been carried out. All the existing masonry and timber bridges, the foundations and wing-walls of which had been scoured out, have been thoroughly repaired, more especially the Beneakhally bridge, the repairs of which have been on an extensive scale.

The following is the quantity of work executed during the present year:—

Earth-work	240,019 c. ft.
Dressing slopes and turfing	7,080 s. ft.
Renewal of metal and consolidation	51,206 c. ft.
Masonry	5,657 „
Concrete	947 „
Plastering	575 s. ft.

The expenditure up to date is Rs. 13,413, of which Rs. 4,235 were expended during the current year. The total amount of the estimate is Rs. 13,991.

24. *Kallygunge and Khalispore road*.—Renewal of metalling on the 1st, 4th, 5th, 6th, and 7th miles has been completed, as also repairs to flanks on the whole road, together with some bamboo piling to resist encroachments.

The following is the quantity of work executed during the present year:—

Earth-work	270,066 c. ft.
Renewal of metalling, including consolidation	81,481 „

The total expenditure up to date is Rs. 11,778, of which Rs. 7,284 were expended during the current year. The total amount of the estimate is Rs. 11,662.

25. *Jhenidah and Magoora road (within limits of the Jhenidah sub-division)*.—All the masonry and soondry wood bridges on this road have been thoroughly repaired, and extra waterway provided to the extent of 24 lineal feet. The several protective bunds at Dodaria, Dhobaghatta, and Porehatta, were thoroughly repaired, and the Dhobaghatta khal ramped down.

The following is the quantity of work executed during the present year:—

Earth-work	232,037 c. ft.
Turfing	63,580 s. ft.
Masonry	775 c. ft.
Plastering	6,120 s. ft.
Concrete	1,526 c. ft.
Timber-work	143 „
Coal-tarring	1,390 s. ft.
Painting	6,875 „
Bamboo piling	880 l. ft.
Repairing wing-walls	142 „
Palm-tree culvert	1

The expenditure up to date is Rs. 35,497, of which Rs. 3,700 were expended during the current year.

26. *Kallygunge and Kharagoda road*.—This road was repaired extensively during the year at a cost of Rs. 1,796, and extra waterway provided, four masonry culverts of 3 feet span each, and also a tal-wood culvert of 12 feet have been constructed. The wood-work of the Bankera bridge was also renewed.

The following is the quantity of work executed :—

Earthwork	...	...	80,427	c. ft.
Masonry	...	...	2,151	"
Concrete	...	...	1,028	"
Pointing	...	...	1,006	s. ft.
Timber-work in girders	...	...	66½	c. ft.
Ditto in flooring and rails	...	...	320	s. ft.
Masonry culverts	...	...	3	
Palm-tree culvert	...	...	1	

27. *Surface repairs to roads.*—Besides the above works, surface repairs have been executed on the following roads aggregating 84½ miles, viz.—

	Miles.
Kallygunge to Jhenidah	10
Jhenidah to Borai	13
Kallygunge to Khalispore	10
Jhenidah to Magoora	9
Kallygunge to Kharagoda	13
Gopalpore to Narainpore	4½
Jhenidah to Kachercole	14
Sindooree and Bhowanipore, through the agency of Messrs. William and James Sherrieff	9
Garakola to Soilcopa	2
Total	84½

28. *Village roads.*—The allotment for village roads was Rs. 4,424, the whole of which sum has been spent either in constructing or repairing the following roads :—

- (1) Jhenidah to Kotechandpore *vid* Defulbaria and Attia, a distance of 18 miles, nearly completed throughout, with the exception of four palm-tree bridges.
- (2) Joradah to Nityanundpore *vid* Porehattee, under the supervision of Mr. James Sherrieff.
- (3) Kastasakra to Jeetur.
- (4) Battoe to Estagapore.
- (5) Nagarbathan to Defulbaria, under the supervision of Mr. W. C. Lydiard.
- (6) Bhattoe to Bhagobannuggur, under the supervision of Baboo Sreenath Roy, one of the members.
- (7) Kharikhola to Moharajpore, under the supervision of Baboo Kessub Chunder Banerjee.
- (8) Benodpore to Fullia, under the supervision of Mr. J. Oatts.
- (9) Jhenidah to Gilabaria, under the supervision of Baboo Kedarnath Buxsee.

29. *Station roads.*—A sum of Rs. 476 was allotted for this purpose, the whole of which was spent, under the immediate supervision of the Deputy Magistrate, in widening and properly metalling the existing station roads, and a small grant was also given for a road through the Jhenidah Bazar.

30. *Inspection bungalow and store godown.*—A bungalow and store godown have been built at Jhenidah, on the side of the Chooadanga road, at a cost of Rs. 550, including the stabling and out-offices.

MAGOORA SUB-DIVISION.

31. *Magoora and Jhenidah road (within the limits of the sub-division, a distance of eight miles).*—All the masonry and soondry-wood bridges have been thoroughly repaired, and extra waterway provided to the extent of 60 lineal feet by the construction of tál-wood culverts of 12 feet span.

The Kassinathpore khal was ramped down for the convenience of the cold-weather traffic.

The following is the quantity of work executed during the present year :—

Earthwork	...	...	240,767	c. ft.
Turfing	...	...	105,830	s. ft.
Bridges of soondry repaired	...	...	7	
Masonry ditto	...	...	8	
Renewing wing-walls to ditto	...	...	1,914	s. ft.
Floor planking	...	...	156	s. ft.
Tál-wood culverts in No. 4	...	...	72	l. ft.

The expenditure up to date is Rs. 3,918, the whole of which were expended during the current year. The total amount of the estimates is Rs. 4,829.

32. *Allumkhally bridge.*—The old bridge being in a tottering condition owing to the span of 18 feet being insufficient, it was dismantled to allow free exit to the flood-waters ; for this purpose the khal was made nearly 70 feet wide and some deposits of silt in the bed removed. Some bricks were manufactured for the new bridge proposed to be built of three spans of 22 feet each, and the teak timber necessary for the flooring, wall-plates, railing, as well as the bolts, nuts, paint, and other materials, aggregating a cost of Rs. 3,818, were obtained from Calcutta.

The following is the quantity of work executed and materials collected:—

Earthwork	...	...	66,560	c. ft.
Dismantling masonry	...	...	1,535	"
Bricks, burnt	...	...	132,000	
Lime, stored	...	...	790	mds.
Teak timber from Calcutta	...	...	507	c. ft.
Bolts and nuts	...	...	2	cwt.
Pitch	...	...	2	casks.
Paint	...	...	$\frac{3}{4}$	cwt.

33. *Magoora and Benodepore road*.—Additional waterway was provided on this road by the construction of some temporary tál-wood culverts, aggregating 120 lineal feet.

The following is the quantity of work executed during the current year at a cost of Rs. 2,282:—

Earthwork	...	...	108,833	c. ft.
Turfing	...	...	70,988	s. ft.
Timber culverts in No. 6	...	...	120	l. ft.
Masonry	...	...	696	c. ft.

34. *Salkea and Nohatta road*.—This road has been repaired extensively, many of the old breaches filled up, and the numerous khals ramped down.

The following is the quantity of work executed during the year at a cost of Rs. 1,378, of which the whole was incurred during the current year, viz.—

Earthwork	511,244	c. ft.
-----------	-----	-----	---------	--------

35. *Khajoorá and Magoora road (within the Magoora sub-division, 13 miles)*.—The centre and side widths of this portion of the road have been "nicked" out, and the requisite surveys and sections made, at a cost of Rs. 694, for the submission of a complete project for a low level road to be constructed during the season of 1876-77.

36. *Surface repairs to roads*.—The following roads, aggregating 34 miles, have been repaired, viz.—

	Miles.
Magoora to Jhenidah	8
Ditto to Benodepore	6
Benodepore to Mahomedpore	8
Ditto to Nohatta	7
Nohatta to Singhea (through the agency of Mr. H. Oatts)	5
Total	34

37. *Village roads*.—A sum of Rs. 3,600 was allotted for village roads, the whole of which has been expended on the following, viz.—

- (1) Road at Mahomedpore.
- (2) Kajooli to Dareapore.
- (3) Hanoo to Chowgatcha.
- (4) Nowbhanga road.
- (5) Kessubpore.
- (6) Babookhally to Halbarea.
- (7) Chandra to Chaturabarea.
- (8) Narainpore to Benodepore.
- (9) Baroe to Kasundi.

These works were carried out under the supervision of the members of the branch committee; principally through the agency of Messrs. H. Oatts, G. R. Clarke, C. Selby, E. Saupen, and A. Durand, indigo-planters, and of the following native gentlemen, viz.—

Moulvie Abdul Latiff.

Baboo Chunder Nath Chuckerbutty (a member).

" Bistoo Churn Chatterjee.

" Anungo Mohun Deb Roy.

" Mohesh Chunder Bose.

" Golab Chunder Sen.

38. *Station roads*.—A sum of Rs. 400 was allotted for this purpose, the whole of which has been expended, under the supervision of the Assistant Magistrate, in metalling the main road leading from the hát, past the jail cutcherry, thana, and bazar, up to the distillery.

39. *Inspection bungalow*.—There being no accommodation available at Magoora, an inspection bungalow has been built there at a cost of Rs. 535, including the stabling and out-offices.

NARAIL SUB-DIVISION.

40. *Taragunge and Narail road (2nd section between Chachra and Narail, five miles)*.—The old road was repaired extensively and turfed throughout at a cost of Rs. 8,797, the whole of which sum was incurred during the year.

The following is the quantity of work executed, viz.—

Earthwork	...	...	2,250,724	c. ft.
Dressing slopes	...	...	582,571	s. ft.
Ditto surface of road	...	...	260	chains.
Turfing	...	...	582,571	s. ft.

41. *Ghorakhalee and Singhea road*.—Surveys and sections for a complete project for this road were made during the year at a cost of Rs. 24. The execution of this work will be put in hand during the season of 1876-77.

42. *Roopgunge and Ghorakhalee road*.—The surface repairs were executed during the year, and a new masonry culvert of 6 feet span constructed where a breach existed at Bhowakhalee. The timbers of the Roopgunge bridge near the bazar were found to be in a dangerous state, in consequence of which they were removed and arching substituted.

The following is the quantity of work executed at a cost of Rs. 1,003:—

Surface repairs to road...	...	...	2½ miles.
Earthwork in bridge approaches	...	...	25,000 c. ft.
Concrete	...	...	267 "
Pucca masonry	...	...	3,056 "
Plastering	...	...	500 s. ft.
Pointing	...	...	620 "

43. *Village roads*.—A sum of Rs. 3,880 was allotted for village roads, all of which has been expended on the following:—

Construction of new roads between—

- (1) Singhea village and river-bank.
- (2) Digole village to bazar.
- (3) Masumdea to Koreegram.
- (4) North Koreegram village road.
- (5) Two village roads in Luckheepassa.
- (6) Road from Mirapara to Narail.
- (7) " Pankavilla to Roopgunge Bazar.
- (8) Road between Sekhati Hât and Roopgunge Bazar.
- (9) Havakali to Bagdanga.
- (10) Narail police-station to Bhowakhalee.
- (11) Kassipore village to Luckheepassa.
- (12) Road from Narail to Sarasporc.

Towpaths.—Between Narail and Luckheepassa, a distance of 16½ miles. This passes through 23 villages, in each of which it is used as a village road, and has been marked out with mile-posts.

Repairs to old roads.—

- (1) Bhudravilla and Auria road.
- (2) Bhagutea road.
- (3) Chandibarpore road.
- (4) Kundasi village road.
- (5) Alfadanga road.
- (6) Luckheepassa village road and new temporary bridge.
- (7) Roads passing through the villages of Dhonda, Mayankhali, and Kaguchipara.

44. *Station roads*.—A sum of Rs. 400 was allotted for this purpose, the whole of which has been expended, under the supervision of the sub-divisional officer, in repairing, widening, and renewing the existing roads, all of which are in good order.

KHOLNAH SUB-DIVISION.

45. No works of magnitude were undertaken in this sub-division during the year, the chief expenditure being on account of village roads. A sum of Rs. 7,200 was sanctioned for this purpose for station roads, surface repairs to 10 miles of the Jessore road, towpath, and for protecting the river-bank with spur-work, the whole of which was expended by the branch committee in constructing and repairing 62 miles of roads and 19 miles of towpaths, the distribution of the charges being as follows:—

	Rs.
Establishment	422
Earthwork in roads and also for temporary bridges	4,277
Spur-work	250
Station roads	509
Towpaths	262
Nokur coolie establishment	1,450
Contingencies	30
Total	7,200

46. The Deputy Magistrate reports that the committee met ten times during the cess year, that the Vice-Chairman and members worked willingly, and that the undermentioned native gentlemen deserve prominent notice for the active interest taken by them, viz.—

The Revd. Gogan Chunder Dutt, Vice-Chairman.

Baboo Deno Nath Roy, Supervisor, Public Works Department.

" Boroda Churn Sen, Kobiraj.

" Gobind Chunder Ghose, Talookdar.

BAGIRHAUT SUB-DIVISION.

47. No works of magnitude were undertaken in this sub-division during the year; the only expenditure being on account of station and village roads, for which a sum of

Rs. 8,860 was sanctioned by the district committee, all of which have been expended on the following lines :—

- (1) Metalling the Moonigunge road; also for earthwork and the construction of the following soondry-wood bridges, viz. over the Koomarpore, Katakhal, Amtotash, and Kooligharee khals.
- (2) Construction of two large rustic bridges over the Rohimabad and Hurry khals, aggregating 144 lineal feet, situated on the Bagirhaut and Khoolnah road.
- (3) Karapara to Gomotee.
- (4) Bishtopore to Karamara.
- (5) Amlottee Hât road.
- (6) Runbijoyapore and Rohimabad road.
- (7) Katakhal to Kangoa Ghât.
- (8) Ditto to Karapara.
- (9) Noapara to Ootarpara.
- (10) Bishkhally to Bongram.
- (11) Daiboghattee to Mithrodanga.
- (12) Pilgunj road.
- (13) Khan Jehan Alli's road.

48. The Deputy Magistrate reports that the committee met five times during the year, with an average attendance of seven members, all of whom take a lively interest in road cess operations. He further reports as follows :—

"The people have gradually come to know that the cess is of advantage to them. It has been a source from which means of communication is improved, and the inconvenience and trouble they experience for years and years for the want of such communication is being duly remedied. They take a lively interest in the operations and willingly give up land, even to their own disadvantage, to help the progress; the work is duly watched, and the task of supervision is wholly undertaken by them in most cases."

49. He also says that material assistance was derived from the services of Baboo Aukhoy Coomar Chowdhry, Canoongoe, who superintends many of the roads and the construction of some bridges, and also from the road cess overseer, Baboo Kally Prosono Mookerjee.

50. The improvement that has been effected in the state of the district communications during the last few years has been immense. New roads have been opened where but village paths existed before; well-raised and substantially bridged roads have been built where there were but low tracks under water during the rains, with numerous water-channels unbridged, or with bridges that had been carried away; metal is being put as fast as means permit on the main thoroughfares of traffic. Hackney carriages are become numerous at the head-quarters of the district, and already are found at Kotechandpore and Jhenidah, and travel regularly over the metalled, and essay under favorable circumstances the unmetalled, lines. Much remains, which I hope to see done during the next few years; but the progress made has been very great, and the many residents, European and Native, with whom I have spoken on the subject fully acknowledge and appreciate the great benefit that has been conferred on the district by means of the road cess, and the zealous, careful, intelligent, and patient supervision of the Committee's Engineer, Mr. Burt.

No. B., dated Camp Narail, the 11th April 1877.

From—A. SMITH, Esq., Collector of Jessore,

To—The Magistrate and Chairman, District Road Cess Committee.

WITH reference to your memorandum No. 316D, of the 14th ultimo, forwarding a copy of the Commissioner's No. 14PR, of the 10th idem, regarding decrease in the receipts of road cess on lands during the year 1875-76, I have the honor to observe as follows.

2. All the temporarily settled estates not brought under the operation of the 3 per cent. fund were transferred from register III to I under instruction of the Board, conveyed in their letter No. 452A, of the 21st September 1875, which was communicated with Commissioner's No. 46RL, of the 25th idem.

3. Three principal reasons to account for the decrease of Rs. 8,773-2-6 were mentioned, viz.—

1st.—That there was a falling off in the demand of 1875-76 of Rs. 1,223 as compared with the preceding year, owing to the transfer of Government estates from register III to I.

2nd.—That Rs. 1,577 cess on revenue-free estates having become payable in January 1876, instead of as formerly in the preceding June, were excluded from the demand of the year 1875-76.

3rd.—That in the year 1874-75 all sums which were collected from the ryots of Government estates were erroneously credited to the road fund. These collections being payable to the Government as proprietor, formed no part of the road cess demand, and should have been credited to the Improvement Fund, and not to the Road Fund. In 1874-75 there were 229 Government estates, and the collections from the ryots amounted to Rs. 5,975, whereas in 1875-76 the number of Government estates being 51, the collections amounted to Rs. 709 only. The practice of crediting the collections from ryots to the Improvement Fund begun from July 1876.

4. These three causes account for only Rs. 8,066 out of the Rs. 8,773-2-6, but as the collections in any one year will not exactly agree with those of another, there is still a small sum of Rs. 707-2-6 due to casual fluctuations.

No. 6-Part I.

JESSORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

On Collection of Revenue and Committee's control.		Rs.	A.	P.
Establishment	...	4,376	0	7
Contingent charges	...	1,523	12	6
		5,899	13	1
<i>Outlay on District Works.</i>				
Original works	{ Roads and bridges ... { River and canal works ...	11,100	1	1
Repairs	{ Roads and bridges ... { River and canal works ... { Ferries ...	1,17,066	9	2
		191	0	0
		1,17,257	9	2
Establishment, including Public Works Department	...	26,680	1	3
Tools and plant	...	4,973	13	11
	Total outlay to be passed	1,65,911	6	6
Balance on 30th Septem- ber 1876	{ Cash in hand ... { Advances outstanding	35,890	14	4
		3,551	13	9
	Deduct balance at credit of deposits	39,442	12	1
		7,500	0	0
	Grand Total	31,942	12	1
		1,97,854	2	7

A. SMITH,
Chairman.

C. H. BURT, C. E.,
District Engineer.

T. M. KIRKWOOD,
Vice-Chairman.

No. 6.—Part II.

DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1875-76, from 1st October 1875 to 30th September 1876, to accompany the Annual Account for that year.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
		<i>Amount collected under Act X of 1871.</i>		
Revenue under District Road Cess Act X of 1871	1,03,276	Cess on lands	1,03,043 8 0	
	6,289	" houses	5,740 4 0	
Other cess ...	700	Road cess leviable otherwise than under District Road Cess Act.	483 9 7	1,08,783 12 0
				483 9 7
		<i>Tolls.</i>		
Receipts from ferries	7,512	Baghurpara Ghât	439 1 3	
		Jadookhally "	222 14 6	
		Bazar Chowzatcha, Tangurpara, Hazrakhally, Kodomtolla, {	1,653 8 2	
		Mashajia Ghâts	488 15 10	
		Trinohasee	528 5 4	
		Jhenidah	375 6 1	
		Garakhola, Baroda, and Debtollah Ghâts	274 15 10	
		Solcopa Ghât	412 0 0	
		Magoora "	91 0 0	
		Polta "	244 0 0	
		Benodepore "	428 0 0	
		Elangkhally, Rampura, and Borie Ghâts	158 0 0	
		Basnagatti Ghât	142 0 0	
		Kassinathpore "	514 5 4	
		Narail "	850 11 8	
		Khoolna "	20 0 0	
		Nimoo Roy's Bazar "	65 4 0	
		Other receipts		6,911 8 9
Sales of produce ..	50	Sales of produce	56 9 8	
Fines and refunds	50	Fines, savings, and refunds	11 12 0	
Miscellaneous ...	600	Miscellaneous revenue from sources other than above-mentioned	592 1 7	7,660 8 0
				7,660 8 0
		Total Income		1,16,839 6 4
		EXPENDITURE.		
		<i>Establishments.</i>		
Collection of revenue and Committee's control	....	1 Head clerk at Rs. 56 and Rs. 58 for 12 months, including broken periods	712 1 0	
		1 Second clerk at Rs. 30 for 12 months, including broken periods	394 0 0	
		1 Nazir at Rs. 20 for 12 months, including broken periods	257 9 11	
		5 Mohurirs at Rs. 20 for 12 months, including broken periods	1,338 9 0	
		Allowance to towjee-novis at Rs. 10 for 12 months, including broken periods	130 0 0	
		1 Poddar for 4 months at Rs. 8, including broken periods	39 15 11	
		15 Peons at Rs. 6 each for 12 months, including broken periods	1,163 8 0	
		<i>Extra Establishment.</i>		
		Clerks and mohurirs employed from time to time on different salary during the year	164 7 6	
		Extra-peons employed during the year	175 13 8	
		Total	4,376 0 7	
	950	Contingent charges	1,523 12 6	5,899-13 1
		OUTLAY ON DISTRICT WORKS.		
		<i>Roads and Bridges.</i>		
Original works ...		Constructing road between Chachra and Narail, second section of Jessore and Narail road	7,384 5 5	
Estimate ...	7,450	Constructing inspection bungalow at Jhenidah	499 5 3	
	500	Store godown at Jhenidah	50 6 0	
	50	Constructing inspection bungalow at Magoora	535 0 5	
	500	Constructing tal-wood culverts on the Magoora and Benodepore road	2,282 3 3	
	2,590	Constructing a fair-weather road between Ghorakhally and Singhea	23 9 3	
		Preliminary survey taken levels between Bancan and Muddoomutty rivers	4 1 3	
		Preliminary survey taken levels from Khoolna to Bagir-haut	41 3 0	
		Preliminary survey taken levels from Jessore to Magoora	28 12 0	
	182	Constructing inspection bungalow at Mirzanagore	271 3 3	11,100 1 1
				16,999 14 2
		Carried over		

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
Repairs.		Brought forward ...	.....	16,999 14 2
		<i>Roads and Bridges.</i>		
Estimate ...	7,000	Metalling two miles of Jessore and Kallygunge road ...	4,044 2 6	
Last year's expenditure ...	2,649	Filling up breaches in the embankments and protective bunds of the Jhenidah and Magoora road ...	445 8 0	
Current year's expenditure ...	2,956			
Estimate ...	445	Metalling Jessore and Singhea road ...	327 7 6	
Last year's expenditure ...	10,618			
Current year's expenditure ...	8,536			
Estimate ...	327	Renewing metalling of 35 chains of the metalled road outside the Jessore municipality ...	496 2 8	
Last year's expenditure ...	600	General repairs to Jessore, Chowgapcha, Kotechandpore, Jhenidah roads ...	16 4 0	
Current year's expenditure ...	85	Petty repairs to Jessore and Khajoor road ...	121 15 6	
Estimate ...	494			
Last year's expenditure ...	339	Repairing and filling in the breaches made on the Chooadanga and Jhenidah road ...	133 6 7	
Current year's expenditure ...	122			
Estimate ...	698	Constructing a new bamboo piling at the foot of the slope of the Dhaudharra cross bund and filling in and repairing slopes ...	347 6 0	
Last year's expenditure ...	447	Petty repairs to damages caused on the flank road by the recent rains on the Jessore and Afra road ...	72 12 3	
Current year's expenditure ...	133	Renewing metalling in the 16th, 20th, 21st, and 23rd miles, Jhenidah and Chooadanga road ...	1,895 5 7	
Estimate ...	302	Renewing wood work of the timber bridge on the Jhenidah and Kallygunge road ...	2,763 5 5	
Last year's expenditure ...	64			
Current year's expenditure ...	2,167	Renewing metalling on the 1st, 4th, 5th, 6th, and 7th miles of Kallygunge and Kotechandpore road ...	2,637 7 0	
Estimate ...	3,592	Filling up breaches and general repairs to Nilgunge and Salkea, being a portion of Jessore and Dacca road ...	90 9 3	
Last year's expenditure ...	1,305	Renewing embankment of the Rajahaut and Kessubpore road ...	541 6 0	
Current year's expenditure ...	2,763			
Estimate ...	2,648	Metalling Race-course road ...	705 2 6	
Last year's expenditure ...	960			
Current year's expenditure ...	27,768	Ramping down Dhobaghata kball ...	218 1 3	
Estimate ...	23,671	Furniture for inspection bungalow at Jhenidah ...	113 13 0	
Last year's expenditure ...	541	Metalling 2 miles of Jessore and Kallygunge road ...	1,809 8 3	
Current year's expenditure ...	2,193			
Estimate ...	1,264			
Last year's expenditure ...	705	Renewing metalling on the Kallygunge and Kotechandpore road ...	4,646 2 10	
Current year's expenditure ...	590	Constructing 43 feet culvert on the Kallygunge and Narainpore road ...	1,122 7 11	
Estimate ...	7,777	For sloping off and filling in breaches on the Jhenidah and Pubna road ...	532 11 0	
Last year's expenditure ...	6,248	Surface repairs to roads in the Jessore sub-division ...	4,885 10 3	
Current year's expenditure ...	1,810	Repairing road from Jhenidah to Magoora (Magoora sub-division) ...	1,081 10 11	
Estimate ...	4,128	Repairing road from Jhenidah to Magoora (Jhenidah sub-division) ...	468 15 0	
Last year's expenditure ...	1,088	Repairing flanks of roads, Jhenidah to Borie, and portion of Chooadanga road (in the Jhenidah sub-division) ...	597 6 2	
Current year's expenditure ...	625	For making a palm-tree bridge at Boalia, on the 14th mile of Jessore and Kallygunge road, in Jessore sub-division ...	157 3 0	
Estimate ...	4,819	Repairing Mooktada and Surroopore bridges on the Chowgapcha and Kotechandpore road ...	99 5 9	
Last year's expenditure ...	986	Arching Kolandotha bridge on the Polooghat and Dodaria road ...	926 6 8	
Current year's expenditure ...	450	Arching Bandaghata bridge on the Rajahaut and Kessubpore road ...	837 7 6	
Estimate ...	650	Establishments attached to the inspection bungalow and store godown at Jhenidah ...	63 2 0	
Last year's expenditure ...	151	Constructing a row of bamboo piling and filling in the berme in 18th mile, Kallygunge and Kissengunge road ...	85 8 0	
Current year's expenditure ...	111	Metalling 2 miles of the Singhea and Bussuntera road ...	4,903 10 4	
Estimate ...	728	Repairing the cross road from Gopainpore meeting with the Chooadanga and Narainpore road ...	472 3 4	
Last year's expenditure ...	815	For filling up three breaches on the Polooghat and Dodaria road ...	52 11 10	
Current year's expenditure ...	72			
Estimate ...	91			
Last year's expenditure ...	6,726			
Current year's expenditure ...	590			
Estimate ...	52			
		Carried over ...	38,312 6 6	16,999 14 2

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	38,312 6 6	16,999 14 2
Repairs—continued.	500	Repairing the road from Kharagoda to Kallygunge ...	505 14 9	
	3,780	Constructing timber bridge on the Jhenidah and Magoora road ...	2,748 13 9	
	9,898	Constructing a road between Chachra and Narail, being the 2nd section of the road from Jessore to Narail ...	8,796 9 11	
	257	Renewing wood-work to the timber bridge at Bunkurra, on the Kharagoda and Kallygunge road ...	167 12 0	
	1,100	Constructing a timber bridge on pucca abutments at the junction of Chowgapcha and Kotechandpore road ...	1,096 8 4	
		Preliminary survey on the Attokee khali ...	8 8 1	
	1,226	Repairing existing bridges and culverts on the Jhenidah and Magoora road within Jhenidah sub-division ...	1,438 10 10	
	5,112	Constructing road between Jessore and Khajoorra ...	4,335 4 0	
	7,734	Raising the embankment of the Kallygunge and Jhenidah road ...	4,715 3 11	
	893	Repairing existing bridges and culverts on the Jessore and Jhenidah road, between Kallygunge and Sindoorree ...	456 13 2	
	521	Repairing existing bridges and culverts on the Chooadanga and Jhenidah road ...	528 7 2	
	335	Temporary rustic bridge over Rohimabad khali ...	279 8 0	
	465	Ditto ditto of soondry wood over Hurry khali ...	380 6 0	
	819	Repairing soondry wood bridges and masonry culverts on the Magoora and Jhenidah road within Magoora sub-division ...	593 0 8	
	504	Metalling the last portion of the Jessore and Afra road ...	511 14 3	
	201	Repairs to metalling from Chachra to Mooralee ...	248 15 0	
	311	Ditto ditto on the Chowgapcha and Kotechandpore road ...	401 0 6	
	430	Ditto ditto from Khyrtolla to Race-course road ...	586 13 5	
	750	Supply of glazed stoneware piping to be employed where culverts are necessary ...	729 6 0	
	6,139	Constructing Allomkhally bridge on the Jhenidah and Magoora road of 3 bays 22 feet span each ...	3,818 2 1	
	2,000	Repairing a road from Salkea to Nohatta ...	1,378 4 2	
	750	Constructing and renewing the Jessore and Magoora road on the 2nd section between Khajoorra and Gadghat, near Madartolla ...	796 5 9	
	250	Putting on milestones along the roads in the Jessore district ...	2,289 1 5	
	238	Repairing the protective bund along the bank of the Nobogunga river ...	275 15 10	
	345	Arching Kooopgunge bridge ...	329 10 0	
	715	Ditto Bhooakhally bridge ...	278 12 0	
	788	Nicking out centre line and side widths for proposed line between Gadghat and Magoora ...	694 3 3	
	1,177	Repairing Saniakhally bridge on the Jhenidah and Chooadanga road ...	1,080 9 3	
	1,036	Maintenance to bridges in the Jhenidah sub-division ...	1,034 0 1	
	509	Widening 5th and 6th miles of the Jessore and Jhenidah road ...	350 14 9	
	397	Repairs to metalling Singhea and Afra road ...	37 0 0	
	917	Widening the flanks of the 14th and 15th miles of the Jessore and Kallygunge road ...	322 12 6	
	3,570	Metalling 7th mile of Jessore and Kallygunge road ...	2,046 2 6	
	955	Raising and widening 7th mile of the Jessore and Kallygunge road ...	545 6 7	
	268	Repairing Nagarbathan bridge on the Jhenidah and Chooadanga road ...	265 1 3	
	300	Planting trees on the roads of Jessore sub-division ...	324 5 0	
		Preliminary survey of the proposed road from Kessubpore to Talla ...	24 2 3	
	125	Constructing pipe culverts on the different roads in the Jessore sub-division ...	93 6 0	
	195	Turfing Jessore and Race-course road ...	193 5 3	
	437	Repairing metalled road near Barobazar on the 11th miles of Jessore and Kallygunge road ...	409 6 8	
	187	Repairing metalling of Jessore and Afra road ...	182 3 3	
	365	Renewing metalling on the last portion of the Jessore and Afra road ...	331 9 8	
		Amount transferred from ferries ...	3 0 0	
		Total ...	83,925 11 4	
		<i>Station and Village Roads.</i>		
	5,000	Jessore ...	2,685 3 6	
	6,480	Jhenidah ...	6,479 13 7	
	5,000	Magoora ...	5,000 0 0	
	4,396	Narail ...	4,218 5 4	
	7,200	Khoolna ...	6,556 13 5	
	8,200	Bagirhaut ...	8,200 10 0	
		Total ...	33,140 13 10	
		<i>Ferries.</i>		
	226	Supplying and painting 26 boards showing toll rates of ferries ...	177 0 0	
		Repairs to ferries ... 17 00 } ...	14 0 0	
		Deduct amount transferred to roads and bridges ... 3 0 0 } ...		
		Total ...	191 0 0	
		Total Repairs ...		1,17,257 9 2
		Carried over ...		1,34,257 7 4

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	1,34,257 7 4
		<i>Engineering Establishments.</i>		
		Rs. A. P.		
Establishment on works ...		1 District Engineer from 1st October 1875 to 30th September 1876, viz.:—		
		1st September 1875 to 11th June 1876, at Rs. 600 per month ...	5,620 0 0	
		12th June to 30th September 1876, at Rs. 800 per month ...	2,906 10 8	
			8,526 10 8	
		<i>Upper Subordinates.</i>		
		1 Overseer, 1st grade, for September 1875 ...	120 0 0	
		1 Ditto from 1st October 1875 to 30th September 1876, at Rs. 100 per month..	1,200 0 0	
			1,320 0 0	
		1 Overseer, 3rd grade, for September 1875 at Rs. 105, including allowance ...	105 0 0	
		1 Overseer, 3rd grade, for 23 days for September 1876, including allowance, at Rs. 75 per month ...	57 8 0	
			162 8 0	
		<i>Lower Subordinates.</i>		
		1 Sub-Overseer from 1st October 1875 to 30th September 1876, at Rs. 90 per month, including sub-divisional allowance at Rs. 30 ...	1,080 0 0	
		2 Sub-Overseers, including allowance, for September 1875, at Rs. 70 per month...	140 0 0	
		1 Sub-Overseer, including allowance, from 4th to 30th September 1876, at Rs. 70 per month ...	63 0 0	
		1 Sub-Overseer, including sub-divisional allowance, from November 1875 to September 1876, at Rs. 80 per month ...	880 0 0	
		3 Sub-Overseers for October 1876, at Rs. 50 per month ...	150 0 0	
		1 Sub-Overseer from November 1875 to 30th September 1876, at Rs. 50 per month...	550 0 0	
		1 Sub-Overseer for November 1875 to August 1876, at Rs. 50 per month ...	500 0 0	
		1 Sub-Overseer, 2nd grade, including allowance, from 31st August 1875 to 30th September 1875, at Rs. 50 per month...	51 9 9	
		1 Sub-Overseer, 2nd grade, from 7th to 30th September 1875, at Rs. 50 per month...	40 0 0	
		1 Sub-Overseer, 2nd grade, from 6th to 30th September 1876, at Rs. 50 per month ...	41 10 6	
		1 Sub-Overseer, 2nd grade, from 21st to 30th September 1876, at Rs. 50 per month...	16 10 8	
		4 Sub-Overseers for October 1875, at Rs. 35 each per month ...	140 0 0	
		3 Sub-Overseers for November and December 1875, at Rs. 35 each per month ...	210 0 0	
		1 Sub-Overseer for November 1875 (half pay)	17 8 0	
		1 Ditto from January to September 1876, at Rs. 35 per month ...	315 0 0	
			4,195 6 11	
		1 Surveyor from 22nd November 1875 to 30th Sept. 1876, at Rs. 35 per month...	360 8 0	
		2 Road Inspectors from January to September 1876, at Rs. 35 each per month ...	630 0 0	
			990 8 0	
		<i>Office Establishment.</i>		
		1 Accountant from 26th September 1875 to 30th Sept. 1876, at Rs. 80 per month ...	973 5 4	
		1 Clerk from September 1875 to September 1876, at Rs. 40 per month ...	520 0 0	
		1 Clerk from 12th September 1875 to 30th September 1876, at Rs. 35 per month ...	442 2 8	
		1 Clerk from 2nd December 1875 to 30th September 1876, at Rs. 30 per month...	299 0 6	
		1 Draftsman from September 1875 to September 1876, at Rs. 35 per month ...	455 0 0	
		1 Duftry from September 1875 to September 1876, at Rs. 7 per month ...	91 0 0	
		2 Peons for September 1875, at Rs. 6 each per month ...	12 0 0	
		1 Peon extra for 4 days ...	0 13 0	
		3 Peons from October 1875 to September 1876, at Rs. 6 each per month ...	216 0 0	
		Office rent from October 1875 to September 1876, at Rs. 30 per month ...	360 0 0	
		Punkah-pullers and office servants ...	101 1 0	
			2,497 1 2	
			3,470 6 6	
		Carried over ...	18,005 8 1	1,34,257 7 4

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	18,685 8 1	1,34,257 7 4
Establishment— continued.		<i>Magistrate's Office.</i>		
		1 Clerk from September 1875 to September 1876, at Rs. 8 per month ...	104 0 0	
		1 Mohurir from September 1875 to September 1876, at Rs. 3 per month ...	39 0 0	
		1 Duftry from September 1875 to September 1876, at Re. 1 per month ...	13 0 0	
			166 0 0	
		Amount charged in the annual accounts for 1871-72, but subsequently credited to refunds now adjusted ...	57 14 6	
		Total salaries ...	18,879 6 7	
		Establishment charges of the Public Work Department ...	3,990 0 0	
		Travelling allowances ...	3,810 10 8	26,680 1 3
		<i>Office Furniture.</i>		
Tools and plant ...		9 Chairs ...	40 0 0	
		4 Almirahs ...	90 0 0	
		1 Table Secretariat ...	45 0 0	
		1 Whatnot ...	8 0 0	
		4 Badges (brass) ...	12 0 0	
		1 Iron chest ...	65 0 0	
		1 Tin box ...	15 0 0	
		5 Rollers, letter lock ...	11 8 0	
		Packing charges, freight and carriage from Calcutta ...	48 6 3	
			334 14 3	
		<i>Surveying and Drawing Instruments.</i>		
		2 Portable prismatic compasses ...	56 0 0	
		4 Chesterman's land measuring chain, 100 feet, with arrows complete ...	48 0 0	
		6 Measuring tapes, 50 feet each ...	36 0 0	
		5 College set mathematical instruments, electrum ...	70 0 0	
		1 6" brass circular protector ...	20 0 0	
		3 3" steel straight-edge ...	18 0 0	
		4 12" brass rolling parallel rule ...	60 0 0	
		2 Brass parallel rulers, 12" by 14" ...	35 3 9	
		1 Electrum parallel rulers, 12" by 14" ...	31 12 0	
		3 Plumb holes ...	13 12 0	
		3 12" boxwood plotting scales, divided 10 ft. ...	9 0 0	
		3 12" ditto ditto, 50 ft. ...	9 0 0	
		1 14" Dumpy level with compass and stand complete ...	260 0 0	
		1 10" ditto ditto ditto ...	171 0 0	
		6 pairs portable staves, 14 in. ...	180 0 0	
		1 6" theodolite with stand complete ...	420 0 0	
			Rs. A. P.	
		1 Current metre ...	77 0 0	
		6 1/2 lb lead line ...	3 4 0	
		9 lb hand lead ...	3 6 0	
			83 10 0	
		<i>Repairs.</i>		
		Repairing, cleaning, and adjusting dumpy level ...	17 4 0	
		Carriage, freight, and packing charges, &c., from Calcutta and within the district to several sub-divisions ...	29 12 0	
			1,568 5 9	
		<i>Tools and Plant.</i>		
		12 Screw augers ...	12 0 0	
		2 American axes ...	7 0 0	
		5 Crow-bars ...	13 10 6	
		2,300 Kodalies ...	2,852 5 8	
		20 Country daos ...	12 8 0	
		30 Axes ...	27 3 0	
		Carriage, freight, and packing charges from Calcutta, Chogda, and within the district to sub-divisions ...	104 6 9	
			3,028 1 11	
		Amount charged in the annual accounts for 1871-72, but subsequently credited to refunds now adjusted ...	41 8 0	
		Total ...		4,973 13 11
		GRAND TOTAL EXPENDITURE ...		1,65,911 6 9

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of the Jessore District Road Fund in the Jessore treasury.	35,890 14 4		
Total ...	.....	35,890 14 4	

Memorandum showing in detail the amount of Outstanding Advances on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at debit of District Engineer, Road Cess Department.	657 1 3		Imprest cash in hands of subordinates.
Value of 7,378 maunds of coal for burning bricks for 1876-77.	2,894 12 6		
Total ...	.....	3,551 13 9	

Detail of Balance at Credit of Deposits on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Total amount of credit of deposits on the 30th September 1876. In part of Government loan	7,500 0 0		
Total ...	.....	7,500 0 0	

C. H. BURT, C.E.,
District Engineer.

A. SMITH,
Chairman.

T. M. KIRKWOOD,
Vice-Chairman.

No. 340, dated Berhampore, the 21st December 1876.

From—A. MACKENZIE, Esq., Chairman of the Moorshedabad Road Cess Committee,
To—The Commissioner of the Presidency Division.

I HAVE the honor to submit the following report on the operations of the Moorshedabad District Road Committee during the past year ending on the 30th September 1876.

2. The subjoined table shows the number of meetings held during the year and the number of members who attended at each—

MONTHS.	Date on which meeting held.	Number of members attended.	REMARKS.
December 1875	6th	12	No quorum was formed. This is an adjourned meeting.
January 1876	26th	11	
March "	15th	10	
June "	7th	9	
" "	20th	10	
July "	7th	12	
August "	26th	10	

3. There have thus been seven meetings of the committee during the year under review, at which an average of ten members attended. At three meetings Mr. Wavell presided; I presided at the last four. The provisions of the Act were carefully attended to in the calling and conduct of each meeting.

4. As the period for which the original statement of roads under Section 66 of the Act was prepared had expired, the committee, at the meeting held on the 6th December 1875, prepared and passed a fresh programme of road work to be undertaken during the ensuing three years.

5. At the meeting held on the 26th January 1876, the committee resolved that the execution of all the district works under their control should rest with Baboo Soorjee Coomar Pundit, the District Engineer, excepting only the repairs to the Jungypore and Khamrah

road, which were to be made over to the Executive Engineer in the Public Works Department. It was also resolved that the plans and estimates of all works beyond the power of the committee to sanction should be prepared by the Executive Engineer, but as no orders were ever received from Government directing the Executive Engineer to take charge of the repairs of the road above-named, and to prepare the estimates in cases of works beyond the committee's power to sanction, the repairs of the road were carried out eventually by the District Engineer, and the plans and the estimates of the three new main roads that we have in hand have not yet been properly prepared. We are working piece-meal instead of on a definite and sanctioned plan. This matter was again brought to your notice in my letter No. 175, dated 17th June 1876. It has not as yet met with any attention from the Public Works Department.

6. The accounts for the cess year ending 30th September 1875 were passed after examination by a sub-committee appointed for the purpose.

7. The estimate of income and expenditure for the year under review was prepared by the committee at a meeting held on the 27th July 1875. The receipts were estimated at Rs. 1,01,074, and the expenditure at Rs. 99,504. The actual receipts proved to be Rs. 1,14,017-5-4, and the actual expenditure Rs. 98,090-9-11.

8. The estimate for the ensuing year was prepared and passed at a meeting held on the 7th July 1876. The estimated receipts are Rs. 1,06,978, and the estimated expenditure Rs. 1,04,608. This estimate has been approved by you.

9. The committee resolved, at the meeting held on the 26th August 1876, to levy during the ensuing year the maximum rates of cess.

10. As noticed in paragraph 5 of last year's report, the committee decided to entertain a complete engineering and office establishment of their own for district road works, and accordingly Baboo Soorjee Coomar Pundit was appointed District Engineer, and took charge of his duties on the 1st January 1876. He has been much hampered by the want of overseers, having never during the year had his full complement of three; indeed for four of the nine months during which he has held office he has only had one overseer to assist him. He has, however, up to date given entire satisfaction to the committee.

11. A redistribution of the balance of allotments on district and village roads was passed at the meeting held on the 20th June 1876, its object being to transfer grants from works over which no sufficient supervision could be exercised, or which could not profitably be carried on during the rains, to others which it was desirable and possible to press on.

12. I now proceed to give some account of the work done during the year, quoting mainly from a report by the District Engineer.

13. The roads of this district, exclusive of village roads, are 39 in number, with a mileage of about 666 miles. For the maintenance and construction of these roads the total allotment, as per the sanctioned estimates, was Rs. 66,545, and this sum, together with Rs. 15,000 for village roads and Rs. 240 for the Berhampore dâk bungalow, was the entire sum originally allotted for district works of every description.

The principal original works in hand were as follow:—

14. Bridging the Jellinghee road. The two unfinished masonry bridges, one of three openings of 10 feet at Katadara, the other of two openings of 10 feet at Islampore, were completed and opened to traffic. An old girder bridge at Bhalughat, on the 9th mile of the road, was to have been repaired; but it appears to have been badly constructed, and was carried away during the high floods of 1875. A new bridge of two arches of 10 feet span was built at a distance of about 50 feet from the site of the old one. This bridge was, practically speaking, completed and opened to traffic before the close of the cess year, the completion of the wing-walls and plastering being all that remained to be done.

The following are the details of the works executed:—

<i>Katadara bridge—</i>			
Earth-work	...	...	31,431 c. ft.
Brick-work	...	...	6,785 „
Soorkee plastering	...	...	5,394 s. ft.
<i>Islampore bridge—</i>			
Brick-work	...	...	100 c. ft.
Soorkee plastering	...	...	2,224 s. ft.
<i>Bhalughat bridge—</i>			
Earth-work	...	...	31,583 c. ft.
Brick-work including flooring	...	...	13,846 „

15. *Raising and bridging the Badshahi road.*—This is an important road, running from the boundary of the district at Kullee to Jarur, on the Mooraroe road. Twenty-seven miles of this road were constructed in previous years. The embankment of the portion from river Brahminee to beyond Gopal chuck (about 5½ miles) was completed last year. The remainder of the road, four miles, has not yet been commenced. The amount of work done since 1875 is—

Earth-work	...	...	1,935,008 c. ft.
Dressing and turfing	...	...	212,401 s. ft.

Also about three lakhs of bricks were moulded and put into kilns for the construction of bridges on this road.

16. *The Patkabaree road.*—This road from Gorabazar to Patkabaree, about 27 miles in length, was almost completed, excepting a portion at Mahomedpore, where the road has to be

turned to avoid the encroachments of the river Jellinghee. It has been temporarily bridged throughout.

About 80,000 bricks were moulded and burnt; 1,298,504 cubic feet of earthwork executed, with 290,736 superficial feet of dressing and 248,163 superficial feet of turfing.

17. *The Panchgaon road.*—This is a new road, 34 miles in length, connecting Rampore Hât with Moorshedabad; 28 miles of it were completed in former years. A length of two miles across Bushiar bheel having been found to be insufficiently raised, the defect has been remedied during the year under report, and one 5-foot culvert was built. The quantity of work done was—

Earthwork	...	...	...	278,003 c. ft.
Dressing and turfing	...	...	...	107,107 s. ft.
Brick-work	...	...	...	1,436 c. ft.
Bricks moulded and burnt	...	...	...	3½ lakhs.

18. *The inspection bungalow.*—One inspection bungalow was constructed on the 16th mile of the Jellinghee road. The only work remaining to be done to it is flooring and plastering.

19. *Bridging the Kandee road.*—Three 4-foot culverts were built, and the road was bridged throughout except at Khursa, where a bridge of two openings of 10 feet each is to be constructed during this year. The work executed was—

Brick-work	...	...	...	3,166 c. ft.
Soorkee plastering	...	...	...	1,670 s. ft.

20. *The bridges and culverts on Mooraroe road.*—Two of the culverts were constructed, and the large 4-span girder bridge at Pakour was thoroughly repaired by rebuilding wing-walls, parapets, and portions of abutments and piers. The bridge has received a new brick-on-edge floor throughout. The work executed was—

Brick-work	...	...	...	7,890 c. ft.
Soorkee plastering	...	...	...	948 s. ft.
Pointing	...	...	...	2,079 „
Brick-on-edge floor	...	...	...	936 „

A 3-arched bridge at Roghunathgunge entirely gave way on account of bad materials and inferior workmanship. A new bridge of three openings of 10 feet each has to be constructed this year, the estimate for which has been submitted for sanction.

21. *The culverts on Munkurah road.*—One 4-foot culvert was constructed and opened to traffic at a cost of Rs. 128-15-3.

22. *The culvert on the Jeagunge and Khamrah road.*—One 8-foot culvert was built at an expense of Rs. 241-14-9. This was erroneously charged to the repairs to the Khamrah Serai road, and the entry had to be rectified in the annual accounts.

23. *Surveying road.*—Ten miles of Patkabaree road were surveyed and marked out by pegs. A portion of the Badshahi road (6½ miles) was also surveyed and laid out.

24. *The road alongside of southern drainage cut.*—This road is the commencement of the Patkabaree road, and is in charge of the Executive Engineer, Nuddea Rivers Division. The embankment of the road and the two iron girder bridges were completed and opened to traffic. Work executed was—

Earthwork	...	...	...	1,886,794 c. ft.
Dressing	...	...	...	635,086 s. ft.
Turfing	...	...	...	94,482 „

The following were the repairs executed during the year :—

25. *The Bhugwangola road with a branch to Jeagunge.*—This is a metalled road 21½ miles in length. Nine miles of the road were remetalled and four miles were patched and repaired. The flanks of the road where metal was laid were made up with earth, and the jungle along the roadside removed. The quantity of work done was—

Collecting metal	...	...	...	129,518 c. ft.
Spreading and consolidating	...	...	...	113,456 „
Earthwork	...	...	...	149,905 „
Jungle clearing	...	...	...	19 miles.

26. *The station roads.*—The metal from Panchanun to Kasimbazar, and Kasimbazar to Choonakhali, about 2½ miles in length, were remetalled. The remaining 1½ miles are in good order. 36,801 cubic feet of metal were collected and consolidated.

27. *The bridges on Jellinghee road.*—Slight petty repairs were executed to the bridges and culverts on the road; some of these, which were badly built, are to be repaired or reconstructed this year.

28. *The Kandee road.*—A temporary bridge or causeway was made across the Dwurka river, and ordinary repairs were executed to the road and bridges; but the flood in August last did unusual damage to four miles of the road. The damaged portion is now under repair.

29. *The Mooraroe road.*—This is a useful feeder road, 15 miles in length, extending from Roghunathgunge, opposite Jungypore, to Mooraroe railway station. Four miles of the

road, which were very low, were raised, and the rest of the road got the usual annual repairs. Work done since 1875—

Earthwork	...	...	...	917,849 c. ft.
Dressing	...	...	...	340,699 s. ft.
Turfing	...	...	...	21,668 „

30. *The Pakour road.*—This is an unraised tract, kept in repair by the sub-divisional officer of Rampore Hât.

31. *The Nulhattee road.*—This road runs alongside of the Nulhattee State Railway. Four miles of the road were repaired. The remainder of it was in fair order.

32. *The road on the right bank of Bhagiruttee.*—Fifteen miles of the road were repaired, and two miles from Baloon to Radharghat were raised and turfed. Four temporary bridges were erected and jungle removed from the sides and slopes. About 662,809 cubic feet of earthwork were executed.

33. *The Jellinghee road.*—The surface of this road was repaired and some minor breaches were filled in.

34. *The Barramassia road.*—The usual surface repairs were done.

35. *The Beaulah road.*—The surface of this road was repaired where requisite, and temporary bridges or causeways were thrown across the Gobra and Bhoirub for the convenience of traffic in dry season. These were removed when the flood rose. Near Tatoolia Bazar the road has been encroached on by the river.

36. *The Munkurah road.*—This road was thoroughly repaired, and is in very good order.

37. *The Jeagunge to Khamrah Serai road.*—This road, which was very low from 16th to 20th mile and 29th to 32nd mile, was raised to an average height of three feet. Several deep breaches were also filled in. The road is now in good order throughout. Work executed was—

Earthwork	...	...	...	2,014,830 c. ft.
Turfing	...	...	...	141,832 s. ft.
Dressing	...	...	...	266,342 „

38. *The Dewanserai and Murcha road.*—Surface repairs where necessary were executed, and two bridges, which were unsafe, were thoroughly repaired by building wing-walls, parapets, and arches.

39. *The Jungypore to Khamrah Serai road.*—The whole of this road (six miles), which was in very bad state, was raised throughout and turfed. Quantity of work done was—

Earthwork	...	...	...	754,816 c. ft.
Dressing and turfing	...	...	...	139,388 s. ft.

40. *The Kutlamari to Furreedpore, Kutlamari to Barramassia, Barramassia to Jellinghee, and Furreedpore to Nowada roads* were repaired by planters and were kept in good order.

41. *The Dewanserai to Lalgola road.*—This is a short road, three miles in length, and is kept in repair by the Rajah of Lalgola at his own request and at his expense.

42. *The Beldanga road.*—This road extends from Beldanga to Majumpore, and was thoroughly repaired.

43. *The old Calcutta road.*—Jungle-cutting and surface repairs to the road, which is seven miles in length, were executed. It is now in a fair state of repair.

44. *The Avenue road to Gobra nulla.*—This road, five miles, received surface repairs, and is in good order.

45. *The Kishnaghur road.*—This road, 20 miles in length, was repaired by clearing jungle and filling up holes and ruts. The masonry and plastering of the culverts were also repaired, and two of the bridges were thoroughly repaired.

46. *The Lalbaugh road.*—This is a fair-weather tract, inundated by the floods. Surface repairs were done, and a temporary bridge was constructed across the old bed of the Bhagiruttee in the dry season and removed before the floods.

47. *The Chandmari road.*—This is a short road, $1\frac{3}{4}$ miles in length. Jungle-cutting and surface repairs were executed. The road is in fair order.

48. *The Donegram road.*—This is a feeder road nine miles in length, connecting Rampore Hât with Donegram. Four miles of the road were repaired. The remainder of it did not need any repairs. The inspection hut at Rampore Hât was also repaired.

49. *The Badshahi road.*—The portion of the road from the river Brahminee to Kullee, which was finished in previous years, was repaired by filling in breaches and removing jungle.

50. *The Patkabaree road.*—The first mile of the road was thoroughly repaired. The portions of the road from Hurrihurpara to Mahomedpore and Nowada to Patkabaree, and all the temporary bridges, were kept in repair. Three temporary bridges or causeways were thrown across the river at Barraepara, Hurrihurpara, and Mahomedpore, to accommodate traffic in the dry season. The roofs of the inspection bungalow and the out-office attached to it at Hurrihurpara, which were completely blown away by a storm in July last, were entirely renewed. Two of the bridges near Choa were also repaired.

51. *The Panchgaon road.*—Ordinary surface repairs and jungle-clearing were done to 11 miles of the road. The thatching of the bungalow at Panchgaon was renewed.

52. *The Dâk bungalow.*—The grass thatching of the bungalow was renewed and some petty repairs executed.

53. The following table shows the amounts sanctioned and expended for the village roads under several branch committees during the year:—

Names of branch committees or sub-division.				Amount sanctioned for 1875-76.			Amount expended for 1875-76.		
				Rs.	A.	P.	Rs.	A.	P.
Sudder sub-division	...	...	...	3,050	0	0	2,073	8	4
Lalbaugh ditto	...	...	...	1,500	0	0	850	0	0
Rampore Hât Branch Committee	...	...	...	3,750	0	0	3,749	12	3
Jungypore ditto	ditto	...	...	2,250	0	0	2,055	1	2
Kandee ditto	ditto	...	...	2,000	0	0	1,445	14	6
Choa ditto	ditto	...	...	2,450	0	0	2,898	4	6
Total				15,000	0	0	13,072	8	9

54. I have not been satisfied with the system on which the repairs of these village roads have generally been conducted. We have no certain information as to the work done, and no proper check upon either quantity or quality. Considering myself that village roads are most important as bringing home to the body of the people the fact that they get a real return for their cess payments, I have this year, in communication with the Road Committee, endeavoured to improve the system, and hope to be able in next report to give something more than a mere abstract return of gross expenditure.

No. 6.—Part I.
MOORSLEDABAD DISTRICT ROAD FUND.
Annual Account of Income and Expenditure from 1st October 1875 to 30th September 1876.

[illegible]

GURU CHURN DOSS,
Vice-Chairman.

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	EXPENDITURE—continued.	Rs. A. P.	Rs. A. P.
		Brought forward ...	...	3,722 11 0
		OUTLAY ON DISTRICT WORKS.		
		Roads and Bridges.		
Original works ...	1,994	Constructing bridges on the Jellinghee road ...	4,233 14 3	
	4,260	Raising and bridging Badshahi " ...	6,104 11 5	
	6,000	Constructing Patkabaree " ...	5,430 1 0	
	6,000	Ditto Punchgaon " ...	3,692 3 10	
	618	Erecting an inspection bungalow ...	646 13 6	
	400	" two " huts " ...	...
	1,000	Constructing culverts on the Kandee road ...	379 1 6	
	1,000	" " Mooraroo " ...	2,017 3 0	
	150	" " Munkurah " ...	128 15 3	
	250	" " Jeagunge and Khairah road ...	...
	375	Completing survey of Badshahi road ...	...
	245	Surveying Patkabaree " ...	1 13 6	
	270	" Punchgaon " ...	...
	4,187	Road alongside of drainage cut from Gorabazar to Gobra nullah.	7,663 14 7	
		Total original works ...	...	30,298 11 10
		Roads and Bridges.		
Repairs ...	10,162	Metalling Bhugwangola road ...	12,481 3 6	
	2,500	Station roads ...	2,684 6 8	
	1,793	Repairs to bridges on Jellinghee road ...	55 4 0	
	1,250	Kandee road ...	587 3 6	
	2,878	Mooraroo " ...	2,522 4 11	
	60	Sanatikree " ...	...
	1,250	Pakour to Dhoolian " ...	...
	613	Paikur " ...	580 1 0	
	1,080	Nulhatti " ...	289 12 6	
	3,500	Road on the right bank of Bhagiruttee ...	1,853 2 6	
	870	Jellinghee road ...	1,441 13 0	
	480	Barramassia " ...	129 6 0	
	1,425	Beaulah " ...	582 9 9	
	105	Munkurah " ...	171 12 3	
	3,875	Jeagunge to Khairah road ...	4,778 9 7	
	1,800	Dewansera and Murcha " ...	943 14 6	
	600	Jungpore and Khairah " ...	670 15 6	
	450	Kentiamara to Futreedpore " ...	118 4 0	
	250	" Barramassia " ...	119 3 0	
	270	Barramassia to Jellinghee " ...	200 0 0	
	200	Goas to Dumkole " ...	...
	200	Futreedpore to Nowadapara " ...	88 0 6	
	150	Dewansera to Laigola " ...	...
	120	Beldanga " ...	126 3 3	
	195	Old Calcutta " ...	80 2 3	
	250	Avenue road to Gobra Nullah " ...	208 13 3	
	1,000	Kishnaghur road ...	946 13 0	
	200	Lalbaugh " ...	74 0 0	
	70	Chandmarre " ...	22 3 6	
	270	Donegram " ...	254 13 6	
	480	Badshahi " ...	219 6 6	
	560	Patkabaree " ...	1,344 5 2	
	900	Punchgaon " ...	705 0 9	
	3,050	Village roads under sudder sub-division ...	2,073 8 4	
	2,000	" " Kandee Branch Committee ...	1,445 6 6	
	2,450	" " Choa " ...	2,898 4 6	
	2,250	" " Jungpore " ...	2,591 9 2	
	3,750	" " Rampore Haut " ...	3,745 14 3	
	1,500	" " Lalbaugh sub-division ...	1,928 13 0	
	240	Repairs to Berhampore dak bungalow ...	100 8 0	
	.....	Salary of Berhampore dak bungalow establishment ...	156 0 0	
	.....	Inspection bungalow ...	1 0 0	
	.....	Petty expenses for toll-gate ...	5 8 3	
		Total repairs to roads and bridges ...	49,235 2 5	
		Ferries.		
	150	Petty expenses ...	572 4 6	
		Total repairs ...	...	49,807 6 11
Establishment ...	4,800	1 Engineer, at Rs. 350 per mensem (eight months) ...	2,800 0 0	
	4,500	3 Overseers, " 125 each " ...	2,580 8 0	
	480	1 Accountant, " 50 " ...	426 7 6	
	360	1 Clerk, " 30 " ...	153 14 0	
	300	1 Draftsman, " 25 " ...	93 14 5	
	72	1 Duftry, " 6 " ...	42 0 0	
	120	2 Peons, " 5 each " ...	73 7 3	
	120	Stationery, " 10 " ...	154 10 9	
	180	House-rent, " 15 " ...	...
	1,213	For miscellaneous expenditure ...	88 9 7	
	.....	Charges for Public Works establishment of 1874-75 ...	7,503 0 0	
		Total establishment ...	...	13,916 7 6
		Carried over ...	...	97,754 5 3

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	EXPENDITURE—concluded.	Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	97,745 5 3
Tools and plant ...	500	Tools and plant ...	231 13 6	231 13 6
		Total tools and plant ...	.....
		Total expenditure ...	.....	97,977 2 9

Memorandum showing in detail the actual Cash Balance on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Cash in treasury as per pass-book ...	15,034 4 5		
Less amounts of cheques charged in accounts, but not yet paid from treasury ...	26 0 0		
Net cash balance in hand ...	.....	15,008 4 5	

Memorandum showing in detail the Balance at Credit of Deposits on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Nil.	Nil.	Nil.	

Memorandum showing in detail the amount of Outstanding Advances on the 30th September 1876.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Outstanding against—			
Sub-divisional Officer of Jungypore ...	158 8 10		
Mr. Malcolm ...	37 8 3		
Deputy Collector in charge of road cess ...	12 7 10		
Mr. Dulins, Vice-Chairman of Choa Branch Committee.	20 8 0		
Sub-divisional officer of Rampore Haut ...	20 2 9		
Mr. Perrin ...	277 11 1		
Baboo S. C. Pundit, District Engineer ...	391 8 3		
		918 7 0	

Memorandum showing in detail the amount of Unrealized Balance of 1875-76.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Cess on lands ...	13,123 0 0		
„ houses ...	720 0 0		
		13,843 0 0	

GURU CHURN DOSS,
Vice-Chairman.

Memorandum of the Alterations of Allotments in the budget of 1875-76.

1. A sum of Rs. 1,793 more was sanctioned for the construction of bridges on the Jellinghee road, and it was settled that this amount would be met from the allotment sanctioned for the repairs to the bridges on that road which has not been expended.

2. The sums of Rs. 3,000 for metalling Bhugwangola road, Rs. 428 for repairing Jellinghee road, Rs. 441 for repairing Jungypore and Khamrah road, Rs. 28 for Chandmari road, and Rs. 73 for Donegram road, were also sanctioned in addition to the budget allotments, and it was settled that these sums would be met from the savings of other items (*vide* the statement of reallootments passed by the Committee at the meeting held on the 20th June 1876).

3. The payments of Rs. 433 on account of compensation for a private ferry at Polashbaree, Rs. 710-6-5, being further compensation for the land taken up for the road alongside the Gorabazar drainage cut, and Rs. 7,503, being the charges for the Public Works establishment of 1874-75, were passed by the committee (*vide* the proceedings of the meeting held on the 20th June 1876).

4. The pay of the accountant in the District Engineer's Office was raised from Rs. 40 to 50, as per proceedings of the meeting on the 26th January 1876.

GURGOO CHURN DOSS,
Vice-Chairman.

No. 13PR, dated Calcutta, the 13th April 1877.

From—C. T. BUCKLAND, Esq., Commissioner of the Presidency Division,

To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to submit the annual accounts of income and expenditure of the District Road Fund in the several districts of this division for the cess year ending 30th September 1876, together with the reports of the works done and in progress during the year under review by the several Road Cess Committees.

2. The reports from the District Magistrates and Chairmen of the several Road Cess Committees were received in this office on the following dates :—

24-Pergunnahs	...	...	25th January 1877.
Nuddea	...	...	24th November 1876.
Jessore	...	...	29th January 1877.
Moorshedabad	...	...	21st December 1876.

3. I regret to say that, owing to numerous discrepancies in the accounts which required explanations, it was necessary to make references to the district officers, of whom two only have as yet sent in their replies. The explanations called for from the Magistrates of Jessore and Nuddea have not yet reached me. These, when received, will be submitted to Government if any further remarks are needed on them.

4. During the year under review the following general meetings of the committees and sub-committees were held in the several districts under the Road Cess Act :—

24-Pergunnahs	...	...	5 general meetings and 2 sub-committees.
Nuddea	...	...	2 general meetings.
Jessore	...	...	4 ditto.
Moorshedabad	...	...	7 ditto.

In Nuddea the requirement of the law, which requires four meetings in the year, was not complied with.

5. In the district accounts, with the exception of Nuddea, the receipts and expenditure agree with the aggregate of their quarterly returns. The Chairman of the Nuddea district has been called upon to explain the discrepancy which exists in his accounts.

6. *24-Pergunnahs.*—In 24-Pergunnahs the receipts of the year amounted to Rs. 1,59,351-13-10, against Rs. 1,81,132-7-5 in the previous year, thus showing a decrease of Rs. 21,780-9-7. This decrease is attributable to the large amount of balance in hand at the close of the year 1874-75, viz. Rs. 32,707-4-11½ against Rs. 12,251-7-4 in the year under review, and partly to the non-payment of Rs. 5,790-14-9 on account of the last day of payment of the September instalment having fallen within the late Doorga Poojah holidays. It will be seen, however, that out of the above amount of Rs. 5,790-14-9, Rs. 3,047-7-6 were collected on the 4th October following, which was the first opening day of the office after the holidays, and the balance, Rs. 2,743-7-3, is accounted for by the fact that as there was only one day for the payment of land revenue after the holidays, payments on account of such revenue were unusually hurried, and the payers could not be induced to pay the cess in addition to the revenue.

7. The total amount of arrears of road cess due on the 30th September 1876 was Rs. 15,180, of which Rs. 10,721 have since been collected up to 12th January 1877.

8. The total proceeds of the cess, including fines imposed and fees realized, amounted during the year to Rs. 1,19,560-13-1½, which with Rs. 25,313-5-1½, the receipts from road and ferry tolls, and Rs. 12,251-7-4, the balance of the past year, and two or three other items, made up a total of Rs. 1,59,351-13-10 at the committee's disposal. Of this sum Rs. 33,320-1-4, or 20 per cent. of the income, were spent on establishment, Rs. 15,307-13-6 on original works, Rs. 89,434-1-7 on repairs, and Rs. 2,296-13 on tools and plant, leaving Rs. 18,993-0-5 as the balance in hand at the close of the year.

9. Under original works, Rs. 7,785-12-0 were expended in metalling a portion of the Goburdanga road, and the remaining sums were expended in the construction of bridges and culverts. Under head "repairs," Rs. 64,431-1-0 were spent on metalled roads, Rs. 8,303-7-6 on unmetalled roads, Rs. 4,438-4-0 on bridges and culverts, and Rs. 12,261-5-1 on the improvement of village roads.

10. The works on the improvement of village roads were supervised mainly by the sub-divisional officers. The details of the work done are given in the Chairman's report. Considering the high demands of the district for the construction of village roads, I am sorry to observe that Rs. 12,261-5-1 were scarcely an adequate provision for this important purpose.

11. With reference to paragraph 12 of the Chairman's report regarding the maintenance of the municipal roads, I think that the committee should address the several municipalities concerned requesting them to take charge, from 1st April, of the roads lying within their respective limits, which have hitherto been kept in repair by the Road Cess Committee, and that no money should be expended in future on such roads.

12. With regard to the metalling of the Jessore road reported in paragraph 13, clause I, of the Chairman's report, I beg to suggest that the Public Works Department may be requested to state if there is any intention on the part of Government to complete this road within any reasonable time.

13. Considering the many more important claims on the District Road Fund, I concur with the Chairman (*vide* paragraph 15 of his letter) that the project for the construction of the Moismaree road was wisely abandoned by the committee.

14. With reference to paragraph 16 of Mr. Wilson's report, I think that it is a matter of great satisfaction that the committee were able to utilize the services of the principal residents of villages in expending money for the improvement of village roads, especially in the Diamond Harbour sub-division, and it appears that the villagers have in most cases made good use of the money.

15. The Police Inspector Baboo Gouripuddo Chuckerbutty, who evinced great activity in supervising the works executed on village roads in the sudder sub-division (*vide* paragraph 18 of the Chairman's report), deserves the thanks of the committee.

16. With reference to paragraph 23 of the Chairman's report regarding the payment of a small travelling allowance to the road cess clerk for the supervision of the works on village roads in the Satkhira sub-division, I think that the charge was not admissible, and that an overseer, instead of a clerk, should have been deputed for the supervision of those works.

17. Thanks are due to the following gentlemen who have made voluntary contributions of the amounts mentioned opposite their names for the construction of works specified in paragraph 29 of the Chairman's report:—

	Rs.
(1.) The manager of the estate of the late Rajah Prosonno Narain Deb...	70
(2.) Baboo Bonomally Chuckerbutty	400
(3.) „ Degumber Mozoomdar	200
(4.) „ Dwarkanath Biswas of Jaun Bazar	50

18. I concur in the opinion expressed by the Chairman in paragraph 25 of his report regarding the manner in which the District Engineer, Baboo Radhicapersaud Mookerjee, conducted the duties of his office.

19. The following sub-divisional officers, who evinced great interest in supervising the construction and repairs of the village roads situated within their respective sub-divisions, deserve special commendation:—

Mr. B. L. Gupta	} Diamond Harbour.
„ J. G. Ritchie	
Baboo Rakhaldass Mookerjee	Barripore.
„ Bejoymadhub Mookerjee	Satkhira.

20. Thanks are also due to the following gentlemen who have shown much public spirit by devoting a great portion of their time in furthering the object of the Road Cess Act:—

- (1.) Baboo Sham Churn Law, member, District Road Cess Committee.
- (2.) „ Dwarkanath Biswas, ditto ditto.
- (3.) „ Debnarain Dutt, member, Branch Road Cess Committee, Barripore.
- (4.) „ Degumber Mozoomdar, ditto ditto, Diamond Harbour.
- (5.) „ Baneymadhub Chuckerbutty, ditto ditto, Dum-Dum.

21. It is stated that the committee were enabled to set apart large sums of money for the prosecution of the works under their charge, by a saving effected in the cost of establishment (*vide* paragraph 31 of Mr. Wilson's report); but, as the Chairman has not given the particulars of this saving, I have called upon him for a detailed report, which will be submitted in due course.

22. *Nuddea*—In *Nuddea* the total receipts of the year amounted to Rs. 1,87,303-4-3, including the Government grant of Rs. 79,145-9-2, against Rs. 80,339-6-10 of the previous year. The proceeds from the cess on land and on houses amounted to Rs. 69,166-13-5 and Rs. 10,853-10-11 against Rs. 79,488-7-3 and Rs. 13,250-6-6 respectively in the previous year, thus showing a decrease of Rs. 10,321-9-10 in the cess on land and Rs. 2,396-11-7 on houses; and the Chairman explains that the Doorga Poojah holidays having commenced from the 23rd September, the last kist of the year was put off till the fourth day of October following. A part of the income therefore under each of the above two heads was not available during the year. Moreover, the collection of arrears in 1874-75 was Rs. 11,153 against Rs. 6,176-13-3 in 1875-76.

23. There is a discrepancy of Rs. 1,646-11-9 between the amount shown as cess on land in the body of the report and the accounts, which the Chairman explains by stating that in the accounts the sums refunded by other districts have been treated as a distinct item and shown under the sub-head of "refunds;" but as they were realized as cess on land, they have been incorporated with the income derived in the district under the head "cess on land" and the total shown in the body of the report.

24. The receipts from road and ferry tolls amounted to Rs. 24,809-9-9 against Rs. 19,869-7-9 in the previous year, thus showing an increase of Rs. 4,940-2-0 in the year under review, which is considered satisfactory.

25. Mr. Stevens has noticed (*vide* paragraph 5 of his report) that the income under the heads of "ferry" and "road tolls" was increased by Rs. 4,339-9-9; but the figures exhibited in the accounts show Rs. 4,940-2-0, or a difference of Rs. 600-8-3 between his report and the accounts. I have asked Mr. Stevens to explain this discrepancy, and shall report on the subject on receiving his reply.

26. The total expenditure for the year on all heads was Rs. 2,01,400-4-4, of which Rs. 98,041-8-4 were spent in the payment of liabilities of the past years, Rs. 20,790-15-11, or 11 per cent. of the income of the year, were expended on establishment, Rs. 24,310-2-11 on original works, Rs. 57,207-9-10 on repairs, and the rest on two other petty items. The expenditure exceeded the income by Rs. 14,065-15-10, which has been shown as a deficit in the accounts.

27. The outlay on the improvement of village roads has not been separately shown, nor have the details of work done and in progress been reported. The expenditure on village roads has been included in that of road works under the heads "original works" and "repairs." This is an erroneous practice, and I have pointed out to Mr. Stevens that it should be avoided in future.

28. The Chairman has noticed (*vide* paragraph 26 of his report) the comparative insufficiency of the funds now placed at the committee's disposal to meet the full requirements of the district, and he observes that disappointment prevails among those people who expected greater benefits in return for the road cess which they pay.

29. During the year under review serious forgeries were discovered, which had been committed by Baboo Baney Gopaul Mookerjee, the accountant of the road cess office, whereby a sum of Rs. 15,401 was obtained from the Collector's treasury by means of forged cheques. A report on the subject has already been sent to the Public Works Department from the Government in the Financial Department (*vide* No. 808, dated 21st March 1877).

30. Mr. Stevens' remarks regarding the conduct of the Road Fund establishment (*vide* paragraph 28 of his report) were written before the forgeries mentioned in the last paragraph had been discovered, and I am sorry to say that I cannot endorse his opinion, nor can I consider the general administration of the committee to have been so efficient as it should have been.

31. *Jessore*—In Jessore the receipts of the year under review were Rs. 1,98,179-10-3 against Rs. 1,44,051-8-8 of the previous year, thus showing an increase of Rs. 54,128-1-7. This increase is attributable to the large balance of Rs. 81,014-12-3 in hand at the close of the previous year.

32. The receipts from the cess on lands and on houses during the cess year ending 30th September 1875 were Rs. 1,11,816-10-6 and Rs. 6,573 respectively; but in the year under review the receipts from the same sources were respectively Rs. 1,03,043-8-0 and Rs. 5,752-4-0, showing a decrease of Rs. 8,773-2-6 in the cess on lands and Rs. 820-12-0 in that on houses. The Chairman explains that the decrease in the cess on lands is owing to the following reasons:—

1st—The transfer of 178 Government estates from register III to register I, which caused a decrease in the demand of the year 1875-76 of Rs. 1,223. The cess on estates entered in register III was levied at the rate of two pice on every rupee of the gross rental, whereas the cess on estates shown in register I was collected at the rate of two pice on every rupee of the gross rental, or minus one pice in every rupee of the Government revenue payable.

2nd—The cess on revenue-free estates, amounting to Rs. 1,577, having become payable in January 1876, instead of, as formerly, in the preceding June, under orders of the Board, was excluded from the demand of the year 1875-76.

3rd—During the year 1874-75 the collections from the ryots of Government estates, which were credited to Road Fund, exceeded those of 1875-76 by Rs. 5,266. In the year 1874-75 there were 229 Government estates; but, owing to the transfer mentioned above, the number of Government estates in 1875-76 was reduced to 51.

33. The decrease in the collections of cess on houses was due to the following causes:—

1st—The demand of the year 1875-76, when compared with that of 1874-75, fell short by Rs. 396 owing to the remissions sanctioned, as well as to the alteration of the cess on Government buildings, as ordered by the Board in their letter No. 226A., dated 22nd May 1876. The assessment being quinquennial, there were no new assessments to compensate for the remissions.

2nd—A large sum of arrears, amounting to Rs. 1,147, which remained outstanding at the close of the year 1873-74, was realized during the year 1874-75, which closed with a comparatively smaller balance.

The above explanations not being satisfactory, further explanations have been called for, and these, when received, will be submitted in due course.

34. The receipts from the several cesses amounted to Rs. 1,09,279-5-7, which, with the balance of the previous year and Rs. 6,911-8-9, the receipts from ferry tolls and two other petty items, made up the sum of Rs. 1,98,178-10-3, which were under the

committee's disposal during the year under review. Of this sum Rs. 32,521-15-10, or 16 per cent., were spent on establishment, Rs. 11,100-1-1 on original works, Rs. 1,28,357-10-3 on repairs, and Rs. 4,932 on tools and plant.

35. In the previous year Rs. 1,149-1-9 and Rs. 494-15-0 were respectively charged as establishment on district works and tools and plant, but in the current year Rs. 26,622-2-9 and Rs. 4,932-5-11 have been exhibited as expenditures under those heads: hence there is an increase of Rs. 25,473-1-0 in the establishment and Rs. 4,437-6-11 in tools and plant. The Magistrate explains that in the previous year 1874-75, the works were almost entirely carried out under the supervision of the officers of the Public Works Department. In August last the committee engaged their own engineering staff, of which the details appear in the annual accounts. The item of establishment also includes a sum of Rs. 3,990 paid to Government for the services of the Public Works Department during the previous year. The increase in the item of tools and plant has arisen from the formation of a new office; the detailed account showing the purchase of office furniture, surveying and drawing instruments, and a large supply of kodolies.

36. Of the amount of Rs. 11,100-1-1 allotted for original works, Rs. 7,364-5-5 were spent in the construction of the road between Chanchra and Nurrail—the second section of the Jessore and Nurrail road—Rs. 2,282-3-3 for erecting tál-wood culverts on the Magoora and Benodepore road, and the balance was expended in the construction of inspection bungalows. Under the head of "repairs" Rs. 84,116-11-4 were spent on metalled and unmetalled roads and culverts, and Rs. 33,144-13-10 were spent on village roads.

37. The allotment of Rs. 33,140-13-10 for the improvement of village roads was sufficient for the purpose. The details of the works done are fully given in the Chairman's report; and it is very satisfactory to notice that the District Committee have a just sense of the importance of spending a fair amount of the year's income in this manner.

38. The fact that people come forward to help the progress of work, and give up their land even to their own inconvenience, and watch and supervise the work (*vide* paragraph 48 of the Chairman's report), shows that the money is well spent, and that the people are thus enabled to appreciate the advantage derived from the road cess, as the Chairman has pointed out in the final paragraph of his report.

39. Regarding the District Engineer Mr. Burt (*vide* paragraph 50 of the Chairman's report), I fully concur in the opinion recorded of him by the Chairman of the committee.

40. Thanks are due to the gentlemen named below who took an active interest in the execution of works in the Khoolna sub-division, as noticed in paragraph 45 of the Chairman's report:—

Revd. Gopal Chunder Dutt.

Baboo Deno Nath Roy, Supervisor, Public Works Department.

„ Borada Churn Sen, Kobiraj.

„ Gobind Chunder Ghose, Talookdar.

41. It is to be regretted that the Chairman has not mentioned a larger number of the names of those who must have taken a part in carrying out the works of the district.

42. *Moorshedabad*.—In Moorshedabad the proceeds from the several cesses amounted to Rs. 90,244-11-9, which, with Rs. 8,916-9-6, the receipts from ferry tolls and two or three other items, made up Rs. 1,14,017-5-4 as the total income of the year. Of this sum, Rs. 17,645-3-6, or 15 per cent. of the income, were expended on establishment, Rs. 30,381-4-9 on original works, Rs. 49,832-4-2 on repairs, and Rs. 231-13-6 on tools and plant; the balance in hand at the close of the year being Rs. 15,926-11-5. Details of the works completed and in progress have been given in the Chairman's report.

43. Under original works, Rs. 6,766-14-7 were spent on the construction of a road by the side of the drainage cut from Gerabazar to Gobra nullah, Rs. 6,105-11-0 for raising and bridging the Badshahi road, Rs. 5,508 for constructing Patkabaree road, Rs. 4,233-14-3 for erecting bridges on the Jellinghee road, Rs. 3,692-3-10 in the construction of the Panchgram road, and Rs. 2,017-3-0 in the construction of the Mooraroe road. The other minor works require no particular notice.

44. Under the head of repairs, Rs. 12,501-10-9 were spent in metalling the Bhugwan-gola road and Rs. 13,072-8-9 were expended for the improvement of village roads.

45. It will be observed that the cess on lands increased this year to Rs. 85,079-10-7 against Rs. 68,463-14-1, and the ferry tolls to Rs. 8,916-9-6 against Rs. 6,535-5-9 in the previous year. There was a decrease of Rs. 1,080-13-0 in the cess on houses during the year under review, and the Chairman to the District Committee explains that a sum of Rs. 734-6-0, which was collected during the cess years 1873-74 and 1874-75 on account of cess on East Indian Railway buildings, was exempted under Government order No. 840R., dated 25th March 1875, and that the sum was refunded to the Railway Company from the receipts of house cess for 1875-76. This payment plus the sum of Rs. 367-3-0, being the smaller collection of the last year from the same source, comes to a little above the amount which has been shown as a decrease.

46. As regards the preparation of plans and estimates of all works beyond the power of the committee to sanction, reported in paragraph 5 of Mr. Mackenzie's report, I request

a reference to the correspondence noted in the margin, from which it will be seen that Government orders have been repeatedly asked for, but have not yet been received.

47. In paragraph 10 of the committee's

No. 12P.R. dated 6th March 1876.

„ 14P.R. „ 31st „ „

„ 29P.R. „ 14th June „

„ 4P.R. „ 21st February 1877.

„ 11P.R. „ 4th April „

report, Mr. Mackenzie complained of the insufficiency of the engineering establishment, owing to the District Engineer not having a sufficient number of overseers under him; but it appears to me that it rests with the committee to make such appointments as they deem necessary for the efficient execution of their district works.

48. It is satisfactory to observe that Rs. 13,072-8-9 were expended for the improvement of the village roads in the district, and that due attention was paid by the committee to this important work. A special reference was made by Mr. Mackenzie to this office regarding the check exercised over the expenditure on village roads, and his suggestions were circulated to the other districts, from which the replies have not yet been received.

49. I fully endorse the opinion recorded by Mr. Mackenzie regarding the District Engineer Baboo Soorjee Coomar Pundit (*vide* paragraph 10 of the report). The Chairman has omitted to mention the names of the members of the committee, or any private individuals, who showed any marked interest in the operation of the year.

50. In conclusion, I beg to suggest that, for the sake of convenience and for the more prompt despatch of business, the annual estimates of works which have to be submitted for the sanction of Government should be passed more quickly than has hitherto been the case. The complaints on this subject are numerous and, I regret to add, not unreasonable. But if greater expedition is found impracticable, I would suggest that a discretionary power should be granted to each committee to undertake and execute works, in anticipation of Government sanction, up to 75 per cent. of the budgetted amount, at least on all works of *repairs*, as, with regards to *repairs*, it is not possible for any supervising authority to exercise any severe control over the discretion of the committee, except as to the rates and quantities estimated, for which a margin of 25 per cent. should be sufficient.

No. 24PR., dated Calcutta, the 8th May 1877.

From—R. L. MANGLES, Esq., v.c., Offg. Commissioner, Presidency Division,
To—The Secretary to the Government of Bengal, in the Public Works Department.

In continuation of paragraph 3 of this office letter No. 13PR, dated 13th ultimo, submitting the annual accounts of income and expenditure for the cess year ending 30th September 1876, I have the honor to state that, in reviewing the accounts of the District Road Cess Committee of Nuddea, it was pointed out that the total receipts during the year, as per quarterly statements of the district, come to Rs. 1,94,885-9-1, and the expenditure to Rs. 2,13,631-11-8½; but that the annual accounts showed Rs. 1,87,303-2-3 as receipts and Rs. 2,01,400-4-4 as expenditure, or a difference of Rs. 7,582-6-10 in the receipts and Rs. 12,231-7-4½ in the expenditure. The following explanation has now been furnished by the Chairman on the subject:—

“The difference pointed out by you are the results of corrections made by the Controller in the several quarterly returns, after copies of them had been submitted to your office. In the returns of the first three quarters, the security deposits received from the contractors and the refunds of all descriptions, were dealt with as portion of the revenue, and in like manner the repayment of liabilities and refunds of all descriptions were treated as expenditure. This, however, was not allowed by the Examiner. He struck off all entries of the kind from the debit side of the returns, and adjusted them by making adequate deductions from the receipt side. The accompanying statement B shows the number of times each member attended the meetings:—

B

Station.	Number of meetings.	Names of members who attended the meetings.	Number of times.
Sudder ...	2	C. C. Stevens, Esq., Magistrate and Chairman	2
		R. Cornish, Esq., Senior Covenanted Assistant	1
		F. B. Taylor, Esq., ditto	1
		Baboo Ananda Moy Moitra	...
		“ Dwarkanath Pal Choudri	...
		Moonshee Hafizuddin	...
		Baboo Hora Lal Shah	...
		Rai Jadeonath Roy, Bahadoor	2
		Baboo Jagat Chundra Mookerjee	2
		“ Kartic Chundra Ray	...
		Mollah Khodadad	...
		Baboo Koylash Chundra Pal Choudri	1
		“ Mritun Joy Roy	1
		“ Nafer Chundra Pal Choudri	1
		“ Narsing Prosad Das	...
		“ Prossonno Chundra Roy	1
		“ Rameshur Bhunick	...
		“ Sambhu Nath Mookerjee	...
		H. Savi, Esq.	...
		Baboo Suranath Choudri	2

ESTABLISHMENT.

The 20th August 1877.

No. 223.—Posting.—Mr. W. McCullagh, Sub-Engineer, First Grade, deputed to Madras for employment on famine relief works, having returned to duty in this Province, is posted to the Bhagulpore Division.

No. 224.—Leave of Absence.—Mr. W. McCullagh, Sub-Engineer, First Grade, attached to the Bhagulpore Division, is allowed privilege leave for three months, under Section 12, Supplement F of the Civil Leave Code.

The 21st August 1877.

No. 225.—Transfer.—Baboo Bhuggobutty Churn Gangooly, Overseer, Second Grade, from the Burdwan to the Orissa Division, in the interests of the public service.

No. 226.—Notification.—Baboo Chunder Mohun Chuckerbutty, Probationary Overseer, Third Grade, attached to the Dacca Division, availed himself of the three months' privilege leave* granted to him from the 1st instant, before noon.

* Bengal Government (Public Works Department) Notification No. 210, of the 20th July 1877.

No. 227.—The undermentioned officer has been allowed an extension of leave by the Secretary of State for India:—

R. C. McKennie, Executive Engineer, Fourth Grade, Public Works Department, for two months on medical certificate.

No. 228.—Notification.—Baboo Rakhal Dass Chatterjee, Assistant Engineer, Third Grade, attached to the Dacca Division, availed himself of the three months' privilege leave* granted to him from the 8th instant, before noon.

* Bengal Government (Public Works Department) Notification No. 208, of the 20th July 1877.

G. A. D. ANLEY, C.E.,

*Asst. Secy. to the Govt. of Bengal
in the Public Works Dept.*

IRRIGATION.

NOTIFICATION—ESTABLISHMENT.

The 6th August 1877.

No. 246.—Notifications.—Mr. J. R. Swinden, Assistant Engineer, Second Grade, attached to the South-Western Circle, passed in colloquial Hindustani on the 9th August 1877.

The 20th August 1877.

No. 247.—Mr. L. A. Mendes, Supervisor, First Grade, joined the Cossye Division on the forenoon of the 9th August 1877.

No. 248.—Mr. A. J. Hughes, Executive Engineer, Second Grade, Northern Drainage and Embankment Division, having availed himself on the forenoon of the 2nd July 1877 of the privilege leave granted him in the orders marginally noted, and returned to duty on the forenoon of the 30th idem, the unexpired portion of the leave is hereby cancelled.

No. 205, dated 18th June 1877.

The 21st August 1877.

No. 249.—Baboo Troyluckho Nath Sircar, Overseer, First Grade, Arrah Division, availed himself on the afternoon of the 9th May 1877 (and not on the afternoon of the 13th idem, as previously* notified,) of the privilege leave granted him in the orders marginally noted, and returned to duty on the forenoon of the 10th August 1877.

* No. 176, dated 21st May 1877.

No. 129, dated 16th April 1877.

No. 250. Leave.—Baboo Unnodapershad Chatterjee, Supervisor, First Grade, Northern Drainage and Embankment Division, is granted sick leave for six months, under Section 3, Supplement F of the Civil Leave Code.

No. 251.—Notifications.—Baboo Indromoney Mahanty, Overseer, Third Grade, Balasore Survey Division, availed himself on the forenoon of the 13th August 1877 of the privilege leave granted him in the orders marginally noted.

No. 217, dated 24th July 1877.

No. 252.—The promotion of Mr. J. H. Toogood to the Second Grade of Assistant Engineers will have effect from the 1st November 1873, instead of from 4th February 1874, as gazetted in the orders marginally noted.

No. 63, dated 14th February 1874.

F. T. HAIG, Col., R.E.,
*Joint-Secy. to the Govt. of Bengal,
in the P. W. Dept., Irrigation Branch.*